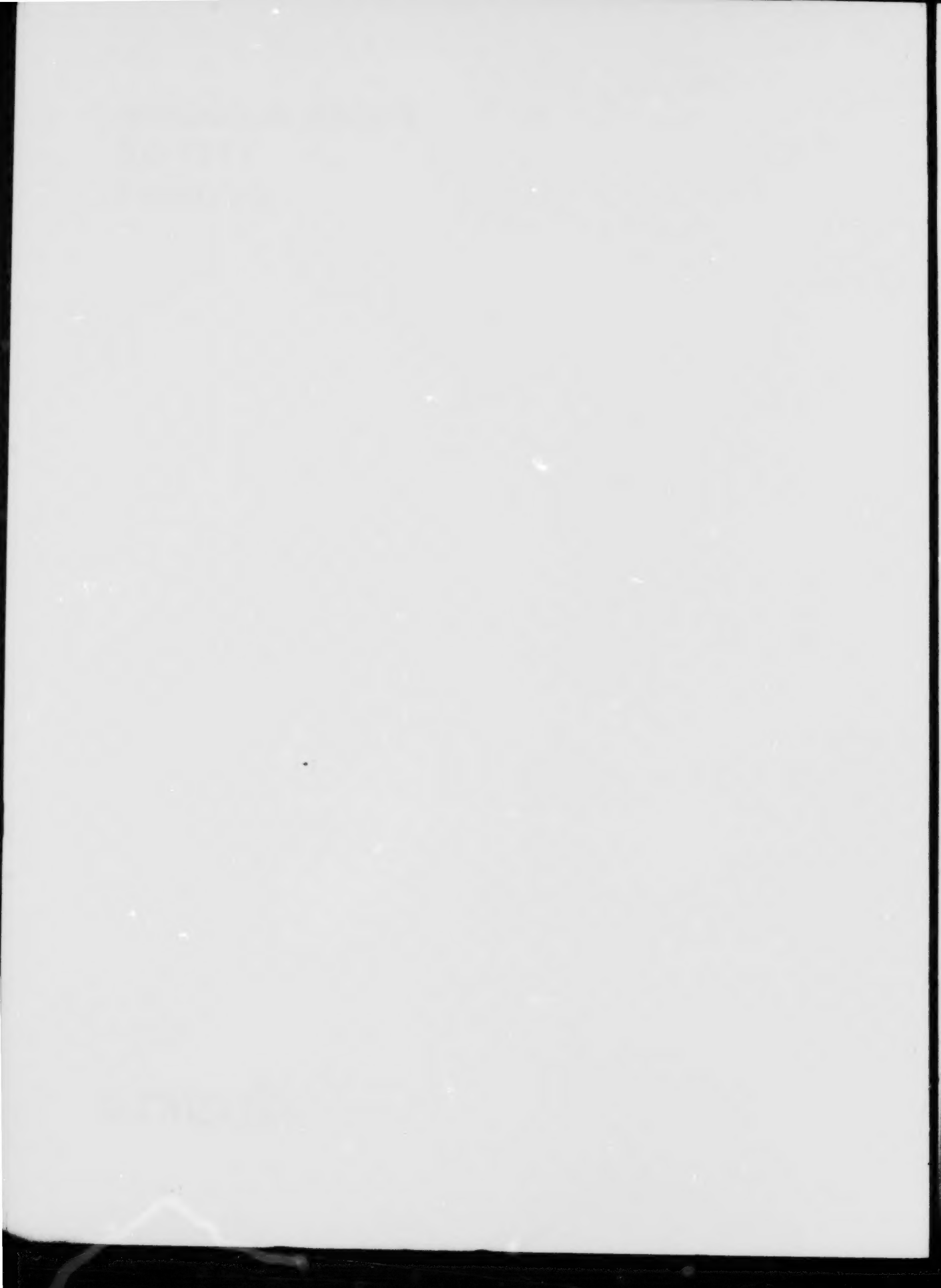


**Public Accounts
1981-82
Volume I**

**Public Accounts
1981-82
Volume I**





To His Honour

F. Lynch-Staunton
Lieutenant Governor of Alberta

May it Please Your Honour

The undersigned has the honour to present the Public Accounts of Alberta for the year ended March 31, 1982, in accordance with the requirements of the Financial Administration Act.

Lou Hyndman
Provincial Treasurer

Edmonton, December 29, 1982



To the Honourable Lou Hyndman
Provincial Treasurer

Sir:

In accordance with the provisions of section 77 of the Financial Administration Act, we have the honour to transmit herewith the Public Accounts of Alberta for the year ended March 31, 1982, to be laid by you before the Legislative Assembly.

The Public Accounts are presented in two volumes:

Volume I contains financial statements and the reports of the Auditor General thereon, including

1. Consolidated financial statements of the Province of Alberta.
2. Financial statements of the General Revenue Fund.
3. Financial statements and schedules of revolving funds, regulated funds, Provincial agencies and trust funds administered by the Government.

Volume II contains details of expenditure and revenue by department and statements and reports that are required to be included with the Public Accounts in accordance with the Financial Administration Act and other statutes.

In addition to the Public Accounts, a report presenting details of expenditure by payee is provided as supplementary information.

Respectfully submitted

A.F. Collins
Deputy Provincial Treasurer

A.D. O'Brien
Controller

Alberta Treasury
Edmonton, December 29, 1982



VOLUME I

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SECTION 1

1981-82 PUBLIC ACCOUNTS

CONSOLIDATED FINANCIAL STATEMENTS OF THE PROVINCE OF ALBERTA

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CONSOLIDATED FINANCIAL STATEMENTS
OF THE PROVINCE OF ALBERTA
FOR THE YEAR ENDED MARCH 31, 1982

Introduction:

The financial statements in this section are consolidations of the financial statements of the General Revenue Fund, regulated funds, Provincial corporations and Provincial committees for which separate financial statements or summaries are presented in sections 2 to 7 inclusive.

The following corporations are excluded from the definition of Provincial corporation and are exempted from all other provisions of the Financial Administration Act except section 2, which provides the exemption, and section 81 respecting the approval of borrowing by the Provincial Treasurer. Accordingly their accounts are excluded from the Public Accounts and the consolidated financial statements.

- (a) The board of a university under the Universities Act
- (b) The board of a public college under the Colleges Act
- (c) The Governors of the Banff Centre for Continuing Education
- (d) The Alberta Heritage Foundation for Medical Research
- (e) The board of management of a Provincial General Hospital under the Provincial General Hospitals Act
- (f) The Provincial Cancer Hospitals Board, and
- (g) The University Hospitals Board under the University of Alberta Hospitals Act

The Board of Trustees of the Northland School Division is a Provincial corporation. The powers of the Board and its operations are, in all matters except the power to requisition a municipality for revenue, consistent with those of elected Boards of Trustees of school districts or divisions. The arrangements for funding of the Board by the Province are such that no surplus or deficit results from its operations and it has no effect on the financial position of the Province. The Board's accounts are not included in these financial statements.

The methods of consolidation are described in the Accounting Policy note that forms part of the financial statements.

These comprehensive statements are presented to disclose the economic impact of the Government and the state of its finances in a manner that will assist in assessment of these matters.

PROVINCE OF ALBERTA
CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1982

Auditor's Report

Consolidated Statement of Reported Assets, Liabilities and Net Assets

Consolidated Statement of Revenue and Expenditure

Consolidated Statement of Changes in Financial Position

Notes to the Consolidated Financial Statements

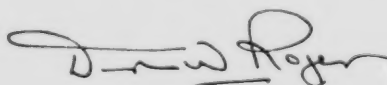
Schedules to the Consolidated Financial Statements

AUDITOR'S REPORT

To the Members of the
Legislative Assembly

I have examined the consolidated statement of reported assets, liabilities and net assets of the Province of Alberta as at March 31, 1982 and the consolidated statements of revenue and expenditure and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements present fairly the financial position of the Province of Alberta as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting described in Note 1 to the consolidated financial statements applied, after giving retroactive effect to the changes in accounting policies, explained in Note 2 to the consolidated financial statements, on a basis consistent with that of the preceding year.



Edmonton, Alberta
December 10, 1982

C.A.
Auditor General

PROVINCE OF ALBERTA
 CONSOLIDATED STATEMENT OF REPORTED ASSETS,
 LIABILITIES AND NET ASSETS
 MARCH 31, 1982 (thousands of dollars)

Schedule No.		1982	1981
	ASSETS		
1.1	Cash and term deposits	\$ 3,084,637	\$ 3,540,845
	Accounts receivable	2,006,819	1,488,085
1.2	Investments — marketable securities	1,888,157	1,734,632
1.3	Investments — long term	2,533,765	2,075,542
1.4	Equity in commercial enterprises	1,779,137	1,455,905
1.5	Loans and advances	5,994,072	4,163,779
		<u>\$ 17,286,587</u>	<u>\$ 14,458,788</u>
	LIABILITIES AND NET ASSETS		
	Liabilities:		
	Accounts and loans payable	\$ 1,552,602	\$ 1,258,814
	Unearned revenue and suspense	66,518	85,472
1.6	Unmatured debt	2,159,664	1,973,245
	Reserve — mortgage insurance fund	26,841	18,399
1.7	Restricted profits and equity	1,453,562	1,210,976
		<u>5,259,187</u>	<u>4,546,906</u>
	Net Assets:		
	Net assets at beginning of year	9,911,882	8,529,901
	Net revenue — Statement 1.2	2,115,518	1,381,981
	Net assets at end of year	<u>12,027,400</u>	<u>9,911,882</u>
		<u>\$ 17,286,587</u>	<u>\$ 14,458,788</u>
1.11	Indirect liabilities	\$ 455,644	\$ 449,154
	Trust funds under administration	<u>\$ 1,004,464</u>	<u>\$ 873,565</u>

The accompanying notes are part of these financial statements.

PROVINCE OF ALBERTA

Statement No. 1.2

PROVINCE OF ALBERTA
 CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE
 FOR THE YEAR ENDED MARCH 31, 1982 (thousands of dollars)

	1982	1981
Revenue:		
Taxes	\$ 2,121,539	\$ 1,709,944
Non-renewable resource revenue	4,879,500	4,809,131
Payments from Government of Canada	1,088,933	790,099
Fees, permits and licenses	468,763	366,100
Utility and trading profits	186,650	209,312
Other	1,796,362	1,583,548
	<u>10,541,747</u>	<u>9,468,134</u>
Expenditure:		
Health	1,874,128	1,489,886
Education	1,689,723	1,384,754
Social, cultural and recreational development	1,690,137	1,324,009
Economic development, transportation, utilities and resource management	2,248,760	1,701,053
Justice, policing and correctional institutions	269,681	217,869
General government	653,800	539,985
	<u>8,426,229</u>	<u>6,657,556</u>
Net revenue before extraordinary expenditure	<u>2,115,518</u>	<u>2,810,578</u>
Extraordinary expenditure:		
Pension Fund Act — transfer to restricted profits and equity (Note 3)	—	1,100,000
Hospital Debt Retirement Act	—	328,597
	<u>—</u>	<u>1,428,597</u>
Net revenue	<u>\$ 2,115,518</u>	<u>\$ 1,381,981</u>

PROVINCE OF ALBERTA
 CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
 FOR THE YEAR ENDED MARCH 31, 1982 (thousands of dollars)

	1982	1981
Funds were provided by:		
Net revenue	\$ 2,115,518	\$ 1,381,981
Non-cash items:		
Amortization of discount on investments	(190,405)	(109,995)
Provision for exchange on debt payable in United States funds	1,305	(1,914)
Loss retained by commercial enterprises	8,120	23,969
Provision for doubtful accounts and loans	14,512	13,407
Provision to reduce marketable securities to aggregate market value	106,688	8,906
Funds provided by operations	2,055,738	1,316,354
Repayment of loans and advances	173,651	427,878
Debt issues	317,576	230,090
Disposals, repayments and redemptions of investments:		
Long term	328,378	78,403
Equity in commercial enterprises	146,558	66,988
Restricted profits and equity	242,586	1,132,228
Mortgage insurance fees	8,442	7,135
	<u>3,272,929</u>	<u>3,259,076</u>
Funds were required for:		
Investments:		
Marketable securities, net	81,220	894,568
Long term	784,718	694,900
Equity in commercial enterprises	475,669	311,928
Loans and advances	2,013,974	1,387,964
Debt retirement	125,267	96,241
Unearned revenue and suspense	18,954	(49,755)
	<u>3,499,802</u>	<u>3,335,846</u>
Net funds required	<u>226,873</u>	<u>76,770</u>
Add (deduct):		
Increase in receivables	523,123	352,485
Increase in payables	(293,788)	(241,096)
	<u>229,335</u>	<u>111,389</u>
Decrease in cash and term deposits	<u>\$ 456,208</u>	<u>\$ 188,159</u>

PROVINCE OF ALBERTA

PROVINCE OF ALBERTA
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 FOR THE YEAR ENDED MARCH 31, 1982

Note 1 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with the following accounting policies:

(a) Reporting entity

These financial statements include the accounts of the following entities which are reported separately in this volume in the section indicated:

(i)	The General Revenue Fund	Section 2
(ii)	Revolving Funds	Section 3
(iii)	Regulated Funds	Section 4
(iv)	Provincial Corporations	Section 5
(v)	Provincial Committees	Section 6
(vi)	Commercial Enterprises	Section 7

Under the Financial Administration Act, Pacific Western Airlines Ltd., in which the Province holds a majority interest, and Alberta Energy Company Ltd., in which the Province holds 50% of the voting shares, do not come under the definition of Provincial corporation. The Province's investment in these companies is included in long term investments at cost. Housing authorities incorporated under section 39 of the Alberta Housing Act and new towns incorporated under section 5 of the New Towns Act are excluded from the definition of Provincial corporation. Accordingly the accounts of housing authorities and new towns are not included in the consolidated financial statements.

The following corporations are excluded from the definition of Provincial corporation and are exempted from all other provisions of the Financial Administration Act except section 2, which provides the exemption, and section 81 respecting the approval of borrowing by the Provincial Treasurer. Accordingly their accounts are excluded from the Public Accounts and the consolidated financial statements.

- (a) The board of a university under the Universities Act
- (b) The board of a public college under the Colleges Act
- (c) The Governors of the Banff Centre for Continuing Education
- (d) The Alberta Heritage Foundation for Medical Research
- (e) The board of management of a Provincial General Hospital under the Provincial General Hospitals Act
- (f) The Provincial Cancer Hospitals Board, and
- (g) The University Hospitals Board under the University of Alberta Hospitals Act

The Board of Trustees of the Northland School Division is a Provincial corporation. The powers of the Board and its operations are, in all matters except the power to requisition a municipality for revenue, consistent with those of elected Boards of Trustees of school districts or divisions. The arrangements for funding of the Board by the Province are such that no surplus or deficit results from its operations and it has no effect on the financial position of the Province. The Board's accounts are not included in these financial statements.

(b) Method of consolidation

The accounts of revolving funds, regulated funds, Provincial corporations, except those designated as commercial enterprises, and Provincial committees are consolidated after adjusting them to a basis consistent with the accounting policies of the General Revenue Fund as described below in (c). Inter fund, corporation and committee revenue and expenditure transactions, financing transactions and related asset and liability accounts have been eliminated.

The accounts of commercial enterprises are recorded on an equity basis, the equity being computed in accordance with generally accepted accounting practices applicable to those enterprises.

The reporting period of eight of the Provincial corporations is for the year ended December 31, 1981. Where the transactions of those corporations significantly affect the consolidation, they have been restated to March 31, 1982.

(c) Basis of financial reporting

Revenues

Revenues are reported on an accrual basis except for net personal and corporate income taxes which are reported on a cash basis.

Expenditures

Expenditures represent the cost of goods and services acquired during the year and expenditures made or accrued in accordance with the conditions of approved grant programmes, including capital acquisitions, expenditures on capital programmes and grants for capital purposes.

Pension costs are reported on a current contributions basis and no provision is made for actuarial estimates of additional annual costs.

No provision is made for accrued employee vacation entitlements.

Reported Assets and Liabilities

Reported assets are limited to financial claims on outside organizations and individuals as a result of events and transactions prior to March 31, 1982 except that net personal and corporate income taxes receivable are not reported.

Liabilities include all financial claims payable by the Province at March 31, 1982. No provision is made for actuarial estimates of liabilities in respect of the present or future benefits payable under Pension Acts with benefits directly chargeable to or guaranteed by the Province, other than the amount of \$1,330,085,000 (1981 — \$1,100,709,000) included in restricted profits and equity (see below). No provision is made for accrued employee vacation entitlements, amounts payable under the Alberta Income Tax Act, commitments under construction or other contracts and agreements at the year end, including capital equipment leases.

Term deposits and payables in respect of forward exchange contracts denominated in foreign currency are translated at the current rate of exchange at the balance sheet date.

Unrealized exchange gains or losses relating to the translation of unhedged monetary assets and liabilities are included in the determination of net revenue.

Unrealized exchange gains or losses which relate to the translation of hedged monetary assets are deferred.

Marketable securities are valued at cost or market value, whichever is lower, on an aggregate basis.

Long term investments are recorded at cost.

Unmatured debt is recorded at face amount of the issue plus a provision for exchange on debt payable in United States funds at the March 31 rate of exchange. Sinking fund assets are deducted to report net unmaturing debt payable in Canadian dollars at March 31.

The reserve — mortgage insurance fund is to insure against losses on mortgages held by the Alberta Home Mortgage Corporation.

Restricted profits and equity refers to the profits and equity of Provincial corporations and regulated funds included in the consolidated financial statements which are restricted by legislation and are therefore excluded from net assets of the Province.

Consistent with the reporting of capital acquisitions as expenditure, fixed assets are not reported.

Note 2

Changes in Accounting Policy

The Pension Fund, which was excluded from the consolidated financial statements at March 31, 1981, is included in these financial statements. The 1981 figures have been restated to reflect this change. If the change had not been made, cash and term deposits, investments — marketable securities and restricted profits and equity at March 31, 1982 would have been \$2,558,603,000, \$1,115,997,000 and \$123,477,000 respectively.

Equity in commercial enterprises includes the adjusted unremitted earnings of the Alberta Liquor Control Board to March 31, 1982. Unremitted earnings of the Alberta Liquor Control Board were previously included to December 31. The 1981 figures have been restated to reflect this change, increasing net assets in 1981 by \$4,616,000. If the change had not been made, equity in commercial enterprises and net assets at March 31, 1982 would have been \$1,773,532,000 and \$12,021,795,000 respectively.

Additional adjustments of \$925,000 were made to reduce net assets at March 31, 1981 as a result of changes in accounting policy by several Provincial corporations.

Note 3

Pension Liabilities and Commitments

On February 13, 1981, \$1,100,000,000 was transferred from the General Revenue Fund to the Pension Fund pursuant to section 2 of the Pension Fund Act. This transfer has been treated as extraordinary expenditure in the Statement of Revenue and Expenditure and included in restricted profits and equity. Pension payments in excess of the Pension Fund balance in restricted profits and equity will be charged to net assets of the Province. The Pension Fund balance in restricted profits and equity at March 31, 1982 amounts to \$1,330,085,000 (1981 — \$1,100,709,000).

Actuarial valuations of the following Pension Acts were carried out at March 31, 1981 and estimated accrued liabilities were as undernoted.

	1981
Local Authorities Pension Act	\$1,672,494,000
M.L.A. Pension Act	18,522,000
Public Service Management Pension Act	431,600,000
Public Service Pension Act	1,351,735,000
Special Forces Pension Act	167,518,000
Universities Academic Pension Act	472,129,000
	4,113,998,000
Less Pension Fund balance included in restricted profits and equity at March 31, 1981	1,100,709,000
Unfunded accrued liability	\$3,013,289,000

The 1981 figures were estimated by calculating the present value, at March 31, 1981, of benefits that accrued in respect of service to that date. The valuations were based on a common set of economic assumptions, including rate of salary increases due to inflation, interest rates and rates of discretionary cost of living increases for present and future retired members. Demographic assumptions used in estimating the above liabilities, including mortality, termination, retirement, and marital status and salary increases due to promotion and merit, varied from plan to plan according to the particular characteristics of each plan.

Under provisions of the Teachers' Retirement Fund Act, payment of all benefits is guaranteed by the Province of Alberta. An actuarial valuation at August 31, 1978 indicated that Teachers' Retirement Fund assets were insufficient by an amount of approximately \$742,000,000 to meet the liabilities of the fund. The actuarial valuation was based on a different set of assumptions and methods to those used for the above Pension Acts and no amount was included for future discretionary cost of living increases.

Note 4

Contingent Liabilities

The Province has a contingent liability in respect of a statement of claim issued on February 19, 1982. The plaintiffs are the members of the Lubicon Lake Band and the Cree Community of Little Buffalo Lake. The defendants are the Province of Alberta and a number of oil companies. The plaintiffs claim entitlement to at least 60 square miles of land in Northwestern Alberta as a reserve. They are also claiming \$700,000,000 in lieu of royalties and revenues, or alternatively a reserve of 60 square miles including mines and minerals together with \$200,000,000 damages, and interest on all amounts.

The Province has a contingent liability in respect of a statement of claim filed by eight Metis Settlement Associations. On February 2, 1977 it was contended that the Province had received approximately \$30,000,000 from the sale, lease or rental, royalties and fees from the petroleum and natural gas rights on certain lands and that the Associations were entitled to the aforesaid monies as well as all monies thereafter accruing from these petroleum and natural gas rights.

The Province also has a contingent liability in respect of three other native land or mineral rights claims in which the amounts claimed are unspecified.

Claims pending at March 31, 1982 in respect of land acquisitions by the Capital Projects Division of the Alberta Heritage Savings Trust Fund, excluding interest and costs if any, exceed amounts expended by approximately \$43,000,000 (1981 — \$37,000,000). The actual liability cannot be determined until expropriation proceedings are completed.

At March 31, 1982 the Province was named as defendant in various legal actions in addition to those noted above. The total claimed in specific legal actions of which the Attorney General's Department is aware amounts to approximately \$73,037,000. Claims in legal actions reported by other departments and agencies not included in the above amount to approximately \$17,451,000. Because the outcome of these actions is uncertain the likely loss to the Province, if any, cannot be determined.

Potential claims known to the Attorney General's Department and other departments amount to approximately \$398,000. The likely resulting loss from these potential claims, if any, and other claims and potential claims for which no specific amounts have been claimed, cannot be determined.

The Province has a contingent liability to return to Indian Bands its share of oil export tax relating to the period October 1, 1973 to March 31, 1974 in respect of oil production from Indian lands. The Province is committed to return its share of oil export tax, which amounts to approximately \$4,650,000, if the federal government makes a similar decision in respect of its share.

Details of amounts guaranteed by the Province are shown in Schedule 1.11.

No provision has been made in the consolidated financial statements for contingent liabilities resulting from litigation and guarantees.

Note 5

Subsequent Event

The Petroleum Incentives Program Act, assented to on November 20, 1981, provides for retroactive application of the programme to January 1, 1981. As no applications were received prior to March 31, 1982 in respect of the period January 1, 1981 to March 31, 1982, no incentive grants were paid. Payment of incentive grants in respect of qualifying activities of applicants carried out during the period January 1, 1981 to March 31, 1982 will be made in subsequent years. The amount to be expended is not determinable.

Note 6

Comparative Figures

The 1981 figures have been restated where necessary to conform to the 1982 presentation.

Note 7

Approval of Financial Statements

These financial statements were approved by the Deputy Provincial Treasurer and the Controller on December 10, 1982.

PROVINCE OF ALBERTA
SCHEDULES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1982

Schedule 1.1

CASH AND TERM DEPOSITS

	In thousands	
	1982	1981
Cash in bank and in transit	\$ (24,846)	\$ (32,889)
Deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta	702,422	916,746
	<u>677,576</u>	<u>883,857</u>
Term Deposits:		
Deposit receipts	714,689	311,105
Bearer deposit notes	563,829	826,047
Short term promissory notes	490,583	561,530
Treasury bills	325,839	726,648
Bankers' acceptances	157,879	49,791
Guaranteed investment certificates	87,631	41,926
Certificates of deposit	66,611	119,941
Call loans	—	20,000
	<u>2,407,061</u>	<u>2,656,988</u>
	<u>\$3,084,637</u>	<u>\$3,540,845</u>

INVESTMENTS — MARKETABLE SECURITIES

Schedule 1.2

	In thousands			
	1982		1981	
	Cost	Market Value	Cost	Market Value
Bonds and Debentures:				
Government of Canada, direct and guaranteed	\$1,058,575	\$ 911,586	\$1,118,509	\$1,027,664
Government of the United States of America, direct and guaranteed	8,954	8,813	—	—
Province of Alberta guaranteed:				
Board of Governors of the University of Alberta	5,232	3,270	5,274	3,811
Other provinces, direct and guaranteed	405,260	309,334	367,760	305,630
Municipalities, school and hospital boards	7,461	4,672	9,204	6,150
Corporate	87,741	75,312	90,582	78,468
Mid term promissory notes	315,209	315,209	213,992	213,992
Mid term guaranteed investment certificates	2,003	1,542	1,710	1,356
Mortgages	86,613	78,896	66,164	59,238
Equities	183,710	177,523	26,223	38,323
Real estate funds	2,000	2,000	—	—
	<u>\$2,162,758</u>	<u>\$1,888,157</u>	<u>\$1,899,418</u>	<u>\$1,734,632</u>

INVESTMENTS — LONG TERM

Schedule 1.3

	In thousands	
	1982	1981
Corporate debentures:		
Luscar Ltd.	\$ 25,000	\$ 25,000
TransAlta Utilities Corporation	19,787	19,716
Ridley Grain Ltd.	10,737	—
Bralorne Resources Limited	5,000	5,000
Canadian Commercial Bank	5,000	—
Interprovincial Steel and Pipe Corporation Ltd.	5,000	—
Provincial debentures, direct and guaranteed:		
Province of Manitoba	257,984	182,906
Province of New Brunswick	243,859	169,585
New Brunswick Electric Power Commission	132,881	132,733
Province of Newfoundland	153,587	98,737
Newfoundland and Labrador Hydro	147,714	147,585
Newfoundland Municipal Financing Corporation	79,102	59,161
Province of Nova Scotia	231,429	206,280
Nova Scotia Municipal Finance Corporation	70,836	48,332
Nova Scotia Power Corporation	123,525	98,489
Province of Prince Edward Island	92,553	48,036
Hydro-Quebec	375,322	300,079
Convertible debentures:		
Gulf Canada Resources, Inc.	—	118,537
Canada-Cities Service Ltd.	—	117,602
Preferred shares:		
Standard Guarantee Holdings Ltd.	1,000	—
Common shares:		
Alberta Energy Company Ltd.	76,764	76,488
Pacific Western Airlines Ltd.	37,561	37,554
Standard Guarantee Holdings Ltd.	100	—
Venture equity:		
Participation in Syncrude Project	439,024	183,722
	<u>\$2,533,765</u>	<u>\$2,075,542</u>

EQUITY IN COMMERCIAL ENTERPRISES

Schedule 1.4

	In thousands						Total	
	Alberta Liquor Control Board	Alberta Terminals Ltd.	The Alberta General Insurance Company	The Alberta Government Telephones Commission	The Workers' Compensation Board	Treasury Branches Deposits Fund	1982	1981
Adjusted unremitted earnings — cumulative	\$ 71,290	\$ 395	\$ 651	\$ 129,458	\$ 127	\$ 62	\$ 201,983	\$ 146,001
General reserves	30,000	—	—	—	(76,166)	51,880	5,714	69,042
Investments:								
Shares	—	11,053	—	—	—	—	11,053	8,553
Bonds and debentures	—	—	—	1,615,305	—	—	1,615,305	1,286,019
Loans and advances	—	—	—	648	—	—	648	1,856
	<u>101,290</u>	<u>11,448</u>	<u>651</u>	<u>1,745,411</u>	<u>(76,039)</u>	<u>51,942</u>	<u>1,834,703</u>	<u>1,511,471</u>
Less:								
Net investment of commercial enterprises in debt of consolidated entities	—	—	585	4,130	22,294	3,557	30,566	30,566
Loans to consolidated entities	—	—	—	—	—	25,000	25,000	25,000
	—	—	585	4,130	22,294	28,557	55,566	55,566
Total	<u>\$101,290</u>	<u>\$ 11,448</u>	<u>\$ 66</u>	<u>\$1,741,281</u>	<u>\$ (98,333)</u>	<u>\$ 23,385</u>	<u>\$1,779,137</u>	
1981 comparative total	<u>\$ 46,454</u>	<u>\$ 8,804</u>	<u>\$ 156</u>	<u>\$1,412,217</u>	<u>\$ (34,024)</u>	<u>\$ 22,298</u>		<u>\$1,455,905</u>

LOANS AND ADVANCES

	In thousands	
	1982	1981
Loans and advances made under the authority of:		
Alberta Municipal Financing Corporation Act	\$3,262,255	\$2,426,083
Alberta Home Mortgage Corporation Act	1,986,121	1,212,435
Agricultural Development Act	530,947	320,868
Alberta Opportunity Fund Act	133,607	116,255
Rural Electrification Revolving Fund Act and Rural Electrification Long Term Financing Act	40,117	34,635
Municipal Land Loans Act	19,371	20,364
Financial Administration Act	16,634	17,737
Alberta Housing Act	7,599	7,338
The Brazeau River Development Act and Financial Administration Act	4,418	8,837
Department of Transportation Act	3,975	5,711
Hail and Crop Insurance Act	1,303	1,134
Department of Housing and Public Works Act	818	818
The Municipal Capital Expenditure Loans Act	571	1,621
Cancer Treatment and Prevention Act	451	451
Students Finance Act	424	501
Historical Resources Act	102	122
Cemeteries Act	85	85
Public Trustee Act	25	25
Homestead Lease Loan Act	17	32
Miscellaneous	3	3
	<u>6,008,843</u>	<u>4,175,055</u>
Implemented guarantees made under the authority of:		
Agricultural Development Act	9,189	5,040
Students Finance Act	5,203	5,140
Department of Agriculture Act	1,329	1,959
Feeder Associations Guarantee Act	663	835
Agricultural Societies Act	253	281
Co-operative Marketing Associations and Rural Utilities Guarantee Act	142	2,264
Native Co-operative Guarantee Act	—	994
	<u>16,779</u>	<u>16,513</u>
Judgement debts	<u>1,258</u>	<u>1,232</u>
	<u>6,026,880</u>	<u>4,192,800</u>
Less: Allowance for doubtful loans, advances implemented guarantees and judgement debts	<u>32,808</u>	<u>29,021</u>
	<u>\$5,994,072</u>	<u>\$4,163,779</u>

Schedule 1.6

UNMATURED DEBT

	In thousands				Net Debt	
	Less			Net Debt applied to reduce Equity in Commercial Enterprises	1982	1981
	Gross Debt (a)	Sinking Funds Net (b)	Debt held by Consolidated Entities			
Debt Issued by:						
Alberta Municipal Financing Corporation	\$3,715,352	\$ 465,574	\$1,322,001	\$ 20,077	\$1,907,700	\$1,714,148
General Revenue Fund	228,593	67,025	28,985	4,829	127,754	137,964
Alberta Housing Corporation	848,401	—	725,732	—	122,669	115,649
Alberta Resources Railway Corporation	103,440	23,459	53,440	25,000	1,541	5,484
Alberta Home Mortgage Corporation	1,903,210	—	1,903,210	—	—	—
Alberta Agricultural Development Corporation	548,240	—	548,240	—	—	—
Alberta Opportunity Company	125,800	—	125,800	—	—	—
	<u>\$7,473,036</u>	<u>\$ 556,058</u>	<u>\$4,707,408</u>	<u>\$ 49,906</u>	<u>\$2,159,664</u>	<u>\$1,973,245</u>

(a) Includes provision for exchange on debt payable in United States funds \$16,563,000 (1981 — \$14,945,000).

(b) Net of provision for reduction of sinking fund investments to market \$65,487,000 (1981 — \$51,386,000) and adjustments for inter fund holdings \$30,105,000 (1981 — \$31,595,000).

RESTRICTED PROFITS AND EQUITY

Schedule 1.7

	In thousands	
	1982	1981
Profits and equity restricted by:		
Pension Fund Act:		
Equity (a)	\$1,330,085	\$1,100,709
Alberta Municipal Financing Corporation Act:		
Profits (b)	123,460	110,250
Equity (c)	17	17
	<u>\$1,453,562</u>	<u>\$1,210,976</u>

- (a) Represents partial funding of liabilities under the Local Authorities Pension Act, M.L.A. Pension Act, Public Service Management Pension Act, Public Service Pension Act, Special Forces Pension Act and Universities Academic Pension Act. Details of the most recent actuarial valuations of the total liability of the Province under the above Acts are provided in Note 3.
- (b) Refers to a portion of Alberta Municipal Financing Corporation's shareholders' equity which is excluded from net assets of the Province. Under the Alberta Municipal Financing Corporation Act, the Alberta Municipal Financing Corporation has "the power to pay from time to time, as a rebate of interest, any profits of the corporation to shareholders of the corporation that have borrowed moneys from the corporation or sold debentures of their own issue to the corporation, proportionately as such shareholders made use of the facilities of the corporation over the period in which any such profits were derived"
- (c) Represents the cost of common shares held by municipalities, counties, cities, towns, school districts and divisions and hospital boards.

REVENUE

Schedule 1.8

	In thousands	
	1982	1981
Taxes:		
Personal income tax, net	\$ 1,322,699	\$ 937,636
Corporate income tax, net	415,716	441,038
Other	383,124	331,270
	<u>2,121,539</u>	<u>1,709,944</u>
Non-Renewable Resource Revenue	4,879,500	4,809,131
Fees, Permits and Licenses	468,763	366,100
Utility and Trading Profits	186,650	209,312
Payments from Government of Canada:		
Hospital insurance	260,950	205,021
Health care insurance	81,542	69,562
Post secondary education	167,856	116,686
Canada assistance plan	239,197	154,777
Oil export charge	160,950	35,000
Other	178,438	209,053
	<u>1,088,933</u>	<u>790,099</u>
Other Revenue:		
Investment income	1,606,464	1,291,490
Pension funds	—	161,906
Other	189,898	130,152
	<u>1,796,362</u>	<u>1,583,548</u>
	<u>\$10,541,747</u>	<u>\$9,468,134</u>

EXPENDITURE BY OBJECT

	In thousands	
	1982	1981
Salaries, wages, employment contracts and benefits	\$1,060,252	\$ 831,885
Travel and communication	116,033	95,589
Services	1,206,697	1,170,960
Materials and supplies	283,142	210,399
Grants to individuals, business and other levels of government	4,948,861	3,503,455
Purchase of fixed assets	511,085	504,136
Pension payments and refunds	—	95,528
Interest	221,632	206,813
Evaluation provisions	67,613	13,009
Other expenses	10,914	25,782
	<u>\$8,426,229</u>	<u>\$6,657,556</u>

Schedule 1.10

OPERATING AND CAPITAL EXPENDITURE BY MAJOR FUNCTION

	In thousands			
	Expenditure			Total
	Operating	Capital	Grants for Capital Purposes	
Health:				
1982	\$1,655,548	\$ 87,599	\$ 130,981	\$1,874,128
1981	<u>1,305,351</u>	<u>73,215</u>	<u>111,320</u>	<u>1,489,886</u>
Education:				
1982	1,517,239	19,751	152,733	1,689,723
1981	<u>1,273,494</u>	<u>13,073</u>	<u>98,187</u>	<u>1,384,754</u>
Social, Cultural and Recreational Development:				
1982	1,278,155	334,370	77,612	1,690,137
1981	<u>1,078,193</u>	<u>215,275</u>	<u>30,541</u>	<u>1,324,009</u>
Economic Development, Transportation, Utilities and Resource Management:				
1982	1,087,666	784,770	376,324	2,248,760
1981	<u>794,956</u>	<u>592,807</u>	<u>313,290</u>	<u>1,701,053</u>
Justice, Policing and Correctional Institutions:				
1982	265,759	3,532	390	269,681
1981	<u>216,275</u>	<u>1,231</u>	<u>363</u>	<u>217,869</u>
General Government:				
1982	382,185	271,615	—	653,800
1981	<u>309,377</u>	<u>230,608</u>	<u>—</u>	<u>539,985</u>
Total Expenditure:				
1982	\$6,186,552	\$1,501,637	\$ 738,040	\$8,426,229
1981	<u>\$4,977,646</u>	<u>\$1,126,209</u>	<u>\$ 553,701</u>	<u>\$6,657,556</u>

DETAILS OF INDIRECT LIABILITIES

Schedule 1.11

	In thousands	
	1982	1981
Guaranteed Debentures (Note 1)		
AEC Power Limited (Notes 2 and 3(b))	\$230,000	\$230,000
University of Calgary	—	750
	<u>230,000</u>	<u>230,750</u>
Less: Sinking Fund Assets — Cash and Investments:		
University of Calgary	—	721
	<u>230,000</u>	<u>230,029</u>
Guaranteed Bank, Treasury Branch and Credit Union Loans (Note 1)		
Agricultural Development Act	89,610	86,654
Students Loan Guarantee Act	40,517	29,786
Neptune Bulk Terminals (Canada) Ltd.	13,500	13,500
Time Air Limited	11,310	11,193
Rural utilities loans	11,133	16,683
Feeder associations	9,233	9,699
AEC Power Limited (Note 3(b))	7,289	6,304
Co-operative marketing associations	2,826	4,673
Irrigation Act	2,422	642
Wardair Equipment Limited	2,240	2,536
Chembiomed Ltd.	2,000	1,497
Canadian Co-operative Implements Limited	1,575	1,575
Government Emergency Guarantee Act	1,255	2,650
Colleges Act	1,200	1,200
Alberta Opportunity Fund Act	747	942
Agricultural Societies Act	736	732
Alberta School Trustees' Association Act	724	749
Alberta Urban Municipalities	115	231
Department of Culture Act	110	110
Alberta livestock loans	90	219
Native Co-operative Guarantee Act	11	71
Alberta potato loans	5	17
Farm Home Improvements Act	2	11
Interim assistance loans to milk farmers	2	4
New Western Film and Television Foundation	—	70
Land development loans	—	2
	<u>198,652</u>	<u>191,750</u>
Other Guarantees (Note 1)		
Federal Loans:		
Government Emergency Guarantee Act	13,267	13,443
Agricultural Societies Act	5,742	5,836
Mortgage Loans:		
University of Alberta	2,887	2,922
University of Lethbridge	2,248	2,256
University of Calgary	1,931	1,952
Banff Centre for Continuing Education	917	966
	<u>26,992</u>	<u>27,375</u>
Grand Total (Note 3)	<u>\$455,644</u>	<u>\$449,154</u>

- Note 1 Guarantees include principal borrowings only and exclude guaranteed interest.
- Note 2 AEC Power Limited debt excludes unrealized losses on exchange on conversion of debentures issued in United States funds amounting to \$12,667,000 at March 31, 1982 (1981 — \$10,274,000).
- Note 3 This amount excludes:
- (a) Any liability under:
 - the Public Service Pension Act, the Local Authorities Pension Act, the M.L.A. Pension Act, the Public Service Management Pension Act, the Special Forces Pension Act, the Teachers' Retirement Fund Act and the Universities Academic Pension Act
 - the Retirement Annuities Act
 - the long term disability income continuance plan
 - the international aid programme
 - the Workers' Compensation Act.
 - (b) Any obligations of the Province relative to the Syncrude project other than the guarantees of \$230,000,000 and \$7,289,000 included in the preceding summary.
 - (c) Any liability:
 - (1) under the Federal Provincial Employment Loans Programme, 1971, whereby the Province guaranteed federal loans to municipalities made to finance the acceleration or enlargement of certain capital development projects with the object of stimulating growth in employment, particularly during the winter months. The estimated total of guaranteed loans outstanding under the programme at March 31, 1982 was \$4,322,000 (1981 — \$4,599,000).
 - (2) of the Province under its guarantee that the contractual obligations of Rocky Mountain Life Insurance Company to the Company's policy holders will be met. At December 31, 1981 the excess of liabilities over assets of Rocky Mountain Life Insurance Company was \$2,384,000 (1980 — \$2,367,000).
 - (3) for future claims on the Alberta General Insurance Company as a result of insurance business transacted to March 31, 1982.
 - (4) under section 31(6) of the Public Trustee Act which provides that the Province guarantees that the common fund together with the special reserve fund will be sufficient for the purpose of paying lawful claims that are payable out of the common fund. For the year ended December 31, 1981 the two funds earned \$1,319,000 in excess of distributions and administration costs of \$6,473,000 (1980 — \$265,000 and \$3,835,000). At December 31, 1981 the total retained earnings of the two funds together amounted to \$8,150,000 (1980 — \$6,831,000).
 - (5) under agreements to share in the capital cost of water pollution control facilities and air pollution control facilities (including odour abatement facilities).

SECTION 2

1981-82 PUBLIC ACCOUNTS

GENERAL REVENUE FUND — FINANCIAL STATEMENTS

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GENERAL REVENUE FUND — FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1982

Introduction:

Section 19(1) of the Financial Administration Act provides that "There shall be one General Revenue Fund to be appropriated to the public service of Alberta into which all public money shall be paid except

- (a) money over which the Legislature has no power of appropriation and
- (b) money that is otherwise specially disposed of by this or any other Act".

Public money over which the Legislature has no power of appropriation is money paid in trust to the Province to be used for the purposes prescribed by the payer or settlor. Money otherwise specially disposed of by legislation represents fees or other revenues directed by legislation to be paid into a regulated fund to be used for special purposes. All other public money is paid into the General Revenue Fund.

Expenditures are made from the General Revenue Fund on the authority of supply votes approved by the Legislature, including special warrants ordered by the Lieutenant Governor in Council which are deemed to be supply votes. These expenditures are reported in the General Revenue Fund financial statements as "Budgetary Expenditure — Voted Appropriations".

Expenditure may be made from the General Revenue Fund on the authority of legislation which may direct the transfer of revenue to another fund, shown in the financial statements as a reduction of Budgetary Revenue; or which directs certain types of expenditure which are disclosed as "Budgetary Expenditure — Statutory Appropriations".

The term "Budgetary" is used to describe revenue or expenditure that affects General Revenue Fund "Net Assets". Non-budgetary transactions affect financial claims or liabilities recorded in the General Revenue Fund Statement of Reported Assets, Liabilities and Net Assets but do not change the "Net Assets" or surplus position.

GENERAL REVENUE FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

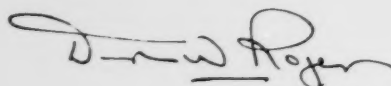
Auditor's Report
Statement of Reported Assets, Liabilities and Net Assets
Statement of Budgetary Revenue and Expenditure
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedules to the Financial Statements

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the statement of reported assets, liabilities and net assets of the General Revenue Fund of the Province of Alberta as at March 31, 1982 and the statements of budgetary revenue and expenditure and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the General Revenue Fund of the Province as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
December 10, 1982

C.A.
Auditor General

GENERAL REVENUE FUND
 STATEMENT OF REPORTED ASSETS, LIABILITIES
 AND NET ASSETS
 MARCH 31, 1982 (thousands of dollars)

<u>Schedule No.</u>		<u>1982</u>	<u>1981</u>
	ASSETS		
2.1	Cash and term deposits	\$ 1,267,073	\$ 1,670,617
2.2	Accounts receivable	971,562	680,522
2.3	Investments — marketable securities	881,863	601,550
2.4	Investments — long term	59,791	46,403
2.5	Loans and advances to government enterprises	48,555	41,411
2.6	Loans and advances — other	45,665	53,351
		<u>\$ 3,274,509</u>	<u>\$ 3,093,854</u>
	LIABILITIES AND NET ASSETS		
	Liabilities:		
2.7	Accounts and loans payable	\$ 741,731	\$ 572,117
2.8	Unearned revenue and suspense	60,764	79,627
2.9	Unmatured debt	145,470	156,663
		<u>947,965</u>	<u>808,407</u>
	Net Assets:		
	Net assets at beginning of year	2,285,447	2,697,088
	Budgetary surplus (deficit) — Statement 2.2	41,097	(411,641)
	Net assets at end of year	<u>2,326,544</u>	<u>2,285,447</u>
		<u>\$ 3,274,509</u>	<u>\$ 3,093,854</u>
2.18	Indirect liabilities	\$ 365,287	\$ 361,558

The accompanying notes are part
 of these financial statements.

GENERAL REVENUE FUND
STATEMENT OF BUDGETARY REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1982 (thousands of dollars)

Statement No. 2.2

	1982		1981
	Budget (a)	Actual	Actual
Budgetary revenue:			
Taxes	\$ 1,741,000	\$ 1,947,363	\$ 1,586,818
Non-renewable resource revenue	3,135,000	3,329,439	3,328,821
Payments from Government of Canada	788,000	1,007,125	670,044
Fees, permits and licenses	167,000	169,058	162,398
Utility and trading profits	180,000	188,882	227,804
Other	356,000	442,843	602,396
	<u>6,367,000</u>	<u>7,084,710</u>	<u>6,578,281</u>
Budgetary expenditure:			
Voted appropriations:			
Health	1,566,430	1,543,712	1,214,608
Education	1,522,144	1,535,575	1,260,662
Social, cultural and recreational development	1,194,224	1,205,799	893,900
Economic development, transportation, utilities and resource management	1,437,880	1,787,018	1,380,231
Justice, policing and correctional institutions	253,478	262,667	212,122
General government	679,635	590,706	587,082
	<u>6,653,791</u>	<u>6,925,477</u>	<u>5,548,605</u>
Statutory appropriations	46,871	118,136	12,720
	<u>6,700,662</u>	<u>7,043,613</u>	<u>5,561,325</u>
Budgetary surplus (deficit) before extraordinary appropriations	(333,662)	41,097	1,016,956
Extraordinary statutory appropriations:			
Pension Fund Act	—	—	1,100,000
Hospital Debt Retirement Act	—	—	328,597
	<u>—</u>	<u>—</u>	<u>1,428,597</u>
Budgetary surplus (deficit)	<u>\$ (333,662)</u>	<u>\$ 41,097</u>	<u>\$ (411,641)</u>

(a) Budgeted expenditure is reduced by \$2,500 voted for investment purposes.

GENERAL REVENUE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982 (thousands of dollars)

	1982		1981
	Budget	Actual	Actual
Funds were provided by:			
Disposals, repayments and redemptions of marketable securities	\$ —	\$ 143,984	\$ 1,306,812
Repayments of loans and advances:			
Government enterprises	36,000	35,310	32,427
Other	7,800	9,289	7,582
Unearned revenue and suspense	—	—	45,205
	<u>43,800</u>	<u>188,583</u>	<u>1,392,026</u>
Funds were required for:			
Budgetary deficit (surplus)	333,662	(41,097)	411,641
Add (deduct) non-cash items:			
Amortization of discount on investments and debt	—	2,409	1,468
Earnings on investments valued at equity	—	144	251
Decrease (increase) in provision to reduce investments to aggregate market value	(1,000)	(13,757)	43,562
Decrease (increase) in provision for exchange on debt payable in United States funds	(1,000)	(1,305)	138
Increase in provision for doubtful accounts and loans	(4,000)	(4,358)	(7,384)
Funds required for (provided by) budgetary operations	<u>327,662</u>	<u>(57,964)</u>	<u>449,676</u>
Purchase of investments:			
Marketable securities	—	438,171	1,307,154
Long term	—	13,244	1,570
Loans and advances:			
Government enterprises	39,000	42,770	32,673
Other	5,000	1,843	8,053
Debt retirement including sinking fund	5,000	9,972	10,894
Unearned revenue and suspense	—	18,863	—
	<u>376,662</u>	<u>466,899</u>	<u>1,810,020</u>
Net funds required	<u>332,862</u>	<u>278,316</u>	<u>417,994</u>
Add (deduct):			
Increase in receivables	—	294,842	149,036
Increase in payables	—	(169,614)	(25,070)
	<u>—</u>	<u>125,228</u>	<u>123,966</u>
Decrease in cash and term deposits	<u>\$ 332,862</u>	<u>\$ 403,544</u>	<u>\$ 541,960</u>

GENERAL REVENUE FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1982

Note 1 Authority

The General Revenue Fund operates under the authority of section 19 of the Financial Administration Act, Chapter F-9, Revised Statutes of Alberta 1980.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with the following accounting policies:

(a) Reporting entity

The reporting entity is the General Revenue Fund. Activities of Provincial agencies and regulated funds are reported only to the extent of advances made from or repaid to the General Revenue Fund, contributions from the General Revenue Fund to cover expenses or operating deficits and repayments of contributions in excess of current requirements. Financial claims of and on revolving funds are included in the General Revenue Fund statements and the net funds required to finance revolving fund operations have been charged as budgetary expenditure, statutory appropriations.

(b) Basis of financial reporting

Revenues

Budgetary revenues are reported on an accrual basis except for net personal and corporate income taxes which are reported on a cash basis.

Expenditures

Expenditures represent the cost of goods and services acquired during the year and expenditures made or accrued in accordance with the conditions of approved grant programmes, including capital acquisitions, expenditures on capital programmes and grants for capital purposes.

Pension costs are reported on a current contributions basis and no provision is made for actuarial estimates of additional annual costs.

No provision is made for accrued employee vacation entitlements.

Reported assets and liabilities

Reported assets are limited to financial claims due to the General Revenue Fund and revolving funds as a result of events and transactions prior to March 31, 1982 except that net personal and corporate income taxes receivable are not reported.

Liabilities include all financial claims payable by the General Revenue Fund and revolving funds at March 31, 1982. No provision is made for actuarial estimates of liabilities in respect of the present or future benefits payable under Pension Acts with benefits directly chargeable to or guaranteed by the Province, accrued employee vacation entitlements, amounts payable under the Alberta Income Tax Act, commitments under construction or other contracts and agreements at the year end, including capital equipment leases.

Term deposits and payables in respect of forward exchange contracts denominated in foreign currency are translated at the current rate of exchange at the balance sheet date.

Unrealized exchange gains or losses which relate to the translation of hedged monetary assets are deferred.

Marketable securities are valued at cost or market value, whichever is lower, on an aggregate basis, except for investments in debentures issued by the Province and the Alberta Universities Commission, which are valued at amortized cost.

Long term investments are recorded at cost, except for investments in wholly owned Provincial corporations operated as commercial enterprises which are valued on an equity basis.

Sinking fund investments are valued at cost or market value, whichever is lower, on an aggregate basis, except for investments in debentures issued by the Province of Alberta, which are valued at amortized cost.

Unmatured debt is recorded at face amount of the issue plus a provision for exchange on debt payable in United States funds at the March 31 rate of exchange. Sinking fund assets and investments in Province of Alberta and Alberta Universities Commission debentures are deducted to report net unmaturing debt payable in Canadian dollars at March 31.

Consistent with the reporting of capital acquisitions as expenditure, fixed assets are not reported.

Note 3

Pension Liabilities and Commitments

Under provisions of the Local Authorities Pension Act, the M.L.A. Pension Act, the Public Service Management Pension Act, the Public Service Pension Act, the Special Forces Pension Act and the Universities Academic Pension Act in effect until March 31, 1981, all pension contributions were credited as revenue to the General Revenue Fund and payments required under the Acts were made through appropriation therefrom.

Since April 1, 1981 pension receipts and pension payments have been recorded initially in the General Revenue Fund and transferred subsequently therefrom to the Pension Fund, pursuant to section 5 of the Pension Fund Act. The Act provides that payments in excess of Pension Fund net assets are to be charged to the General Revenue Fund. Pension Fund net assets at March 31, 1982 amounted to \$1,330,085,000 (1981 — \$1,100,709,000).

Actuarial valuations of the above Pension Acts were carried out at March 31, 1981 and estimated accrued liabilities were as undemoted.

	1981
Local Authorities Pension Act	\$1,672,494,000
M.L.A. Pension Act	18,522,000
Public Service Management Pension Act	431,600,000
Public Service Pension Act	1,351,735,000
Special Forces Pension Act	167,518,000
Universities Academic Pension Act	472,129,000
	<u>4,113,998,000</u>
Less Pension Fund balance at March 31, 1981	<u>1,100,709,000</u>
Unfunded accrued liability	<u>\$3,013,289,000</u>

The 1981 figures were estimated by calculating the present value, at March 31, 1981, of benefits that accrued in respect of service to that date. The valuations were based on a common set of economic assumptions, including rate of salary increases due to inflation, interest rates and rates of discretionary cost of living increases for present and future retired members. Demographic assumptions used in estimating the above liabilities, including mortality, termination, retirement, and marital status and salary increases due to promotion and merit, varied from plan to plan according to the particular characteristics of each plan.

Under provisions of the Teachers' Retirement Fund Act, payment of all benefits is guaranteed by the Province of Alberta. An actuarial valuation at August 31, 1978 indicated that Teachers' Retirement Fund assets were insufficient by an amount of approximately \$742,000,000 to meet the liabilities of the fund. The actuarial valuation was based on a different set of assumptions and methods to those used for the above Pension Acts and no amount was included for future discretionary cost of living increases.

Note 4

Contingent Liabilities

The Province has a contingent liability in respect of a statement of claim issued on February 19, 1982. The plaintiffs are the members of the Lubicon Lake Band and the Cree Community of Little Buffalo Lake. The defendants are the Province of Alberta and a number of oil companies. The plaintiffs claim entitlement to at least 60 square miles of land in Northwestern Alberta as a reserve. They are also claiming \$700,000,000 in lieu of royalties and revenues, or alternatively a reserve of 60 square miles including mines and minerals together with \$200,000,000 damages, and interest on all amounts.

The Province has a contingent liability in respect of a statement of claim filed by eight Metis Settlement Associations. On February 2, 1977 it was contended that the Province had received approximately \$30,000,000 from the sale, lease or rental, royalties and fees from the petroleum and natural gas rights on certain lands and that the Associations were entitled to the aforesaid monies as well as all monies thereafter accruing from these petroleum and natural gas rights.

The Province also has a contingent liability in respect of three other native land or mineral rights claims in which the amounts claimed are unspecified.

At March 31, 1982 the Province was named as defendant in various legal actions in addition to those noted above. The total claimed in specific legal actions of which the Attorney General's Department is aware amounts to approximately \$73,037,000. Claims in legal actions reported by other departments not included in the above amount to approximately \$8,221,000. Because the outcome of these actions is uncertain the likely loss to the Province, if any, cannot be determined.

Potential claims known to the Attorney General's Department and other departments amount to approximately \$398,000. The likely resulting loss from these potential claims, if any, and other claims and potential claims for which no specific amounts have been claimed, cannot be determined.

The Province has a contingent liability to return to Indian Bands its share of oil export tax relating to the period October 1, 1973 to March 31, 1974 in respect of oil production from Indian lands. The Province is committed to return its share of oil export tax, which amounts to approximately \$4,650,000, if the federal government makes a similar decision in respect of its share.

Details of amounts guaranteed are shown in Schedule 2.18.

No provision has been made in the financial statements for contingent liabilities resulting from litigation and guarantees.

Note 5 Subsequent Event

The Petroleum Incentives Program Act, assented to on November 20, 1981 providing for retroactive application of the programme to January 1, 1981, provides that non-renewable resource revenue in amounts estimated by the Minister of the Department of Energy and Natural Resources to be required to meet payments of incentives is to be transferred from the General Revenue Fund to the Alberta Petroleum Incentives Program Fund. As no applications were received by the Alberta Petroleum Incentives Program Fund prior to March 31, 1982 in respect of the period January 1, 1981 to March 31, 1982, no transfers of non-renewable resource revenue were made. Transfers of non-renewable resource revenue will be made in subsequent years in respect of qualifying activities of applicants carried out during the period January 1, 1981 to March 31, 1982, the amount of which is not determinable.

Note 6 Comparative Figures

The 1981 figures have been restated where necessary to conform to the 1982 presentation.

Note 7 Approval of Financial Statements

These financial statements were approved by the Deputy Provincial Treasurer and the Controller on December 10, 1982.

GENERAL REVENUE FUND
SCHEDULES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1982

Schedule 2.1

CASH AND TERM DEPOSITS

	In thousands	
	1982	1981
Cash in bank and in transit	\$ (149,639)	\$ (127,692)
Deposits in Consolidated Cash Investment Trust Fund	333,383	316,528
	<u>183,744</u>	<u>188,836</u>
Term Deposits:		
Short term promissory notes	265,465	291,910
Bearer deposit notes	265,375	560,063
Deposit receipts	249,805	93,185
Treasury bills	173,630	392,454
Mid term promissory notes	72,514	18,388
Bankers' acceptances	56,540	20,839
Certificates of deposit	—	80,941
Call loans	—	20,000
Guaranteed investment certificates	—	4,001
	<u>1,083,329</u>	<u>1,481,781</u>
	<u>\$1,267,073</u>	<u>\$1,670,617</u>

Schedule 2.2

ACCOUNTS RECEIVABLE

	In thousands	
	1982	1981
Government of Canada	\$ 304,105	\$ 90,850
Miscellaneous departmental accounts	638,032	572,156
Revolving fund accounts	54,998	49,559
Less: Intragovernmental accounts	(51,573)	(43,988)
Accrued interest receivable	61,900	56,045
	<u>1,007,462</u>	<u>724,622</u>
	<u>35,900</u>	<u>44,100</u>
Less: Allowance for doubtful accounts	<u>\$ 971,562</u>	<u>\$ 680,522</u>

Schedule 2.3

INVESTMENTS — MARKETABLE SECURITIES

	In thousands						
	Amortized Cost April 1, 1981	Purchases at Cost	Sales and Maturities at Amortized Cost	Amortization of Discount	Amortized Cost March 31, 1982	Approximate Market Value	
						1982	1981
Bonds and Debentures:							
Government of Canada, direct and guaranteed	\$ 303,399	\$ 21,564	\$ 65,187	\$ 288	\$ 260,064	\$ 222,172	\$ 278,509
Province of Alberta, direct and guaranteed	73,779	390,156	895	984	464,024	461,966	62,172
Other provinces, direct and guaranteed	135,247	19,201	26,575	76	127,949	90,237	108,837
Municipal	5,575	—	710	—	4,865	2,871	3,556
School districts and divisions	3,330	—	1,002	2	2,330	1,589	2,358
Corporate	25,790	1,250	7,489	33	19,584	16,047	21,821
	<u>547,120</u>	<u>432,171</u>	<u>101,858</u>	<u>1,383</u>	<u>878,816</u>	<u>794,882</u>	<u>477,253</u>
Mortgages	66,164	—	5,866	500	60,798	54,513	59,238
Long term promissory notes	77,151	6,000	36,260	1	46,892	46,892	77,151
	<u>\$ 690,435</u>	<u>\$ 438,171</u>	<u>\$ 143,984</u>	<u>\$ 1,884</u>	<u>\$ 986,506</u>	<u>896,287</u>	<u>613,642</u>
Less: Investment in debentures issued by the Province and the Alberta Universities Commission deducted from unmatured debt						14,424	12,092
						<u>\$ 881,863</u>	<u>\$ 601,550</u>

INVESTMENTS — LONG TERM

Schedule 2.4

	In thousands	
	1982	1981
Alberta Municipal Financing Corporation Class A shares, at cost	\$ 45	\$ 45
Pacific Western Airlines Ltd. common shares, at cost (a)	37,561	37,554
Ridley Grain Ltd. non-interest bearing Series A participating debenture, at cost	10,737	—
Total at cost	48,343	37,599
Alberta Terminals Ltd. common shares, at equity (b)	11,448	8,804
Total at equity	11,448	8,804
	<u>\$ 59,791</u>	<u>\$ 46,403</u>

(a) The investment in Pacific Western Airlines Ltd., which represents 99.84% (1981 — 99.82%) of the outstanding voting shares, has not been adjusted for the Province's share of retained earnings. Pacific Western Airlines Ltd. reported earnings for the year ended December 31, 1981 of \$17,926,000 (1980 — \$12,236,000) and retained earnings at December 31, 1981 of \$70,333,000 (1980 — \$52,407,000).

(b) The investment in Alberta Terminals Ltd., representing 100% of the outstanding voting shares, is valued at equity, being cost adjusted for post acquisition operating results. Equity at March 31, 1982 represents cost \$11,053,000 (1981 — \$8,553,000) plus retained earnings of \$395,000 (1981 — \$251,000).

LOANS AND ADVANCES TO GOVERNMENT ENTERPRISES

Schedule 2.5

	In thousands	
	1982	1981
Loan Funds:		
Rural Electrification Revolving Fund	\$ 40,985	\$ 36,002
Homestead Lease Loan Fund	657	658
Municipal Loans Revolving Fund	571	1,621
Students Loan Fund	356	439
	<u>42,569</u>	<u>38,720</u>
Other Regulated Funds and Agencies:		
Alberta Resources Railway Corporation	9,419	9,419
Motion Picture Development Fund	3,000	—
Alberta Hail and Crop Insurance Corporation	2,344	537
Alberta Government Telephones Commission	648	1,857
Alberta Opportunity Company	312	612
Public Trustee	25	25
	<u>15,748</u>	<u>12,450</u>
Less: Allowance for doubtful loans and advances	58,317	51,170
	<u>9,762</u>	<u>9,759</u>
	<u>\$ 48,555</u>	<u>\$ 41,411</u>

LOANS AND ADVANCES — OTHER

	In thousands	
	1982	1981
Advances under the Municipal Land Loans Act — cities	\$ 19,371	\$ 20,364
Accountable advances	9,710	10,819
Brazeau River development costs recoverable from TransAlta Utilities Corporation	4,418	8,837
Airport terminal costs recoverable from the Government of Canada	3,975	5,711
University of Alberta Students' Union	2,769	2,858
University of Calgary Students' Union	1,518	1,562
Foothills Provincial General Hospital	1,500	1,500
Judgement debts	1,258	1,232
University of Alberta Hospital	900	900
Advances under water transmission pipeline agreements	818	818
Canadian Co-operative Implements Limited	787	—
Provincial Cancer Hospitals	451	451
Glenrose Provincial General Hospital	350	350
Chembiomed Ltd.	200	—
Advances under the Cemeteries Act	85	85
Guarantees Implemented:		
Feeder associations	663	835
Cow-calf producers' advances	649	946
Rural gas co-operatives	482	1
Agricultural development loans	439	651
Agricultural Societies Act	253	281
Co-operative marketing associations	140	2,262
Saddle Lake development loans	106	106
Alberta livestock loans	90	136
Interim assistance loans	2	2
Interim assistance to mink farmers	2	5
Native co-operatives	—	994
Alberta Export Agency	—	765
Miscellaneous	3	3
	50,939	62,474
Less: Allowance for doubtful loans and advances	5,274	9,123
	<u>\$ 45,665</u>	<u>\$ 53,351</u>

Schedule 2.7

ACCOUNTS AND LOANS PAYABLE

	In thousands	
	1982	1981
Departmental accounts payable general	\$519,501	\$381,437
Less: Intragovernmental accounts	(51,573)	(43,988)
Revolving fund accounts payable	37,095	31,032
Amount to be transferred to Alberta Heritage Savings Trust Fund	124,822	94,018
Pension Fund	11,406	—
Revenues refundable:		
Exploratory drilling incentive and geophysical incentive credits	54,218	54,250
Utility companies income tax rebates	15,610	—
Other	5,013	5,881
Alberta Housing Corporation:		
Deficit grant payable	11,071	1,510
Loans	5,168	5,262
Other loans	307	343
Accrued interest on unmatured debt	4,946	5,046
Government of Canada:		
Excess post-secondary education advances	—	28,054
Excess hospital insurance payments	—	4,997
Lesser Slave Lake project loans	3,969	4,119
Unclaimed dividends	178	156
	<u>\$741,731</u>	<u>\$572,117</u>

UNEARNED REVENUE AND SUSPENSE

Schedule 2.8

	In thousands	
	1982	1981
Unearned Revenue:		
Cash on hand or in transit in respect of revenue of the next fiscal year		
Suspense:	\$ 59,354	\$ 54,191
Cash on hand or in transit which will be disbursed to other funds, refunded or credited to revenue of the next fiscal year		
	1,410	25,436
	<u>\$ 60,764</u>	<u>\$ 79,627</u>

UNMATURED DEBT

Schedule 2.9

Date of Issue	Date of Maturity	Original Interest Rate	Currency	In thousands	
				Outstanding March 31, 1982	Outstanding March 31, 1981
Debentures (a):					
Canada Pension Plan Investment Fund (b)					
Jul. 4, 1972	Jul. 4, 1992	7.45%	C.	\$ 9,107	\$ 9,107
Aug. 1, 1972	Aug. 1, 1992	7.49	C.	7,520	7,520
Sept. 1, 1972	Sept. 1, 1992	7.50	C.	8,402	8,402
Oct. 2, 1972	Oct. 2, 1992	7.49	C.	5,724	5,724
Nov. 1, 1972	Nov. 1, 1992	7.51	C.	5,947	5,947
Dec. 1, 1972	Dec. 1, 1992	7.38	C.	5,484	5,484
Other					
Dec. 2, 1968	Dec. 2, 1988	7½	C.	12,500(c)	12,500(c)
Apr. 15, 1970	Apr. 15, 1990	8%	C.	3,000	3,000
Nov. 16, 1970	Nov. 16, 1990	8¾	C.	35,000	35,000
Jun. 15, 1971	Jun. 15, 1991	8½	C.	25,000	25,000
Oct. 15, 1971	Oct. 15, 1991	7%	C.	50,000	50,000
Mar. 31, 1972	Mar. 31, 1992	6.9	C.	4,000(d)	4,000(d)
Dec. 1, 1967	Dec. 1, 1992	7.0	C.	20,000(c)	20,000(c)
Mar. 1, 1969	Mar. 1, 1994	7½	U.S.	36,909(e)	35,604(e)
				<u>228,593</u>	<u>227,288</u>
Less:					
Provincial sinking fund (Schedule 2.10)					
Investment in debentures issued by the Province of Alberta and the Alberta Universities Commission				68,699	58,533
				<u>14,424</u>	<u>12,092</u>
Net unmatured debt				<u>83,123</u>	<u>70,625</u>
				<u>\$145,470</u>	<u>\$156,663</u>

(a) All debentures are callable.

(b) Debentures held by the Canada Pension Plan Investment Fund are redeemable at the option of the Minister of Finance of Canada by giving six months notice in writing to the Provincial Treasurer and observing the other redemption provisions of the debentures.

(c) Alberta Universities Commission debentures.

(d) Federal-Provincial Special Development Loans Programme debentures.

(e) Includes provision for exchange at year end on debenture payable in United States funds (U.S. \$30,000,000).

Abbreviations: C. — Canada; U.S. — United States of America

PROVINCIAL SINKING FUND

	In thousands	
	1982	1981
Balance at beginning of year	\$ 58,533	\$ 48,586
Contributions received	4,570	4,555
Investment income before the undernoted	8,317	6,193
Deduct:		
Net loss (gain) on sale of investments	2,391	(312)
Provision for decline in value of investments	330	1,113
	2,721	801
Investment income, net	5,596	5,392
Balance at end of year	\$ 68,699	\$ 58,533
Consisting of:		
Investments, at lower of amortized cost or market value		
Bonds and Debentures:		
Province of Alberta, guaranteed	\$ 1,368	\$ 710
Other provinces, direct and guaranteed	14,696	10,883
Government of Canada	15,474	18,447
Corporate	3,844	2,490
	35,382	32,530
Investment in Province of Alberta debentures, at amortized cost	15,696	13,070
Deposits in the Consolidated Cash Investment Trust Fund	15,506	11,167
Accrued interest receivable	2,115	1,766
	\$ 68,699	\$ 58,533

Schedule 2.11

BUDGETARY REVENUE

	In thousands	
	1982	1981
	Budget	Revenue
Taxes:		Revenue
Personal income tax, net	\$1,098,000	\$1,322,699
Corporate income tax, net	389,000	415,716
Freehold reserves tax	165,000	134,826
Pari-mutuel tax	14,000	11,265
Tobacco tax	26,000	26,663
Other	49,000	36,194
	1,741,000	1,947,363
Non-Renewable Resource Revenue:		
Crude oil royalty	1,841,000	2,177,983
Natural gas and by-products royalty	2,167,000	1,956,294
Synthetic crude oil royalty	351,000	229,714
Coal royalty	9,000	11,921
Rentals and fees	87,000	102,879
Bonuses and sales of crown leases	400,000	556,914
Exploratory drilling and geophysical incentive credits	(209,000)	(156,205)
	4,646,000	4,879,500
Allocation to Alberta Heritage Savings Trust Fund (a)	(1,394,000)	(1,463,850)
	3,252,000	3,415,650
Allocation to Natural Gas Rebates Fund	(117,000)	(86,211)
	3,135,000	3,329,439
Payments from Government of Canada:		
Hospital insurance	240,000	260,950
Canada assistance plan	171,000	239,197
Post-secondary education	128,000	167,856
Training of manpower	37,000	34,505
Extended health care	64,000	69,329
Energy resources research	24,000	24,000
Oil export charge	99,000	160,950
Other	25,000	50,338
	788,000	1,007,125
		670,044

Schedule 2.11 (cont'd)

	In thousands	
	1982	1981
	Budget	Revenue
Other Fees, Permits and Licenses:		
Motor vehicle licenses	\$ 77,000	\$ 70,609
Land Titles Act	28,000	26,765
Timber rentals and fees	10,000	9,391
Other	52,000	62,293
	<u>167,000</u>	<u>169,058</u>
Utility and Trading Profits:		
Alberta Liquor Control Board	170,000	187,500
Other	10,000	1,382
	<u>180,000</u>	<u>217,300</u>
Other Revenue:		
Revenue producing assets	279,000	346,136
Pension funds	—	368,082
Refunds of expenditure	—	161,906
Fines and penalties	35,000	47,846
Sales of assets	19,000	20,655
Miscellaneous	13,000	13,555
	<u>10,000</u>	<u>14,651</u>
	<u>356,000</u>	<u>442,843</u>
Total revenue	<u>\$6,367,000</u>	<u>\$7,084,710</u>
		<u>\$6,578,281</u>

- (a) The following table shows how the 30% allocation of non-renewable resource revenue to the Alberta Heritage Savings Trust Fund for the fiscal years ended March 31, 1981 and 1982 was calculated. The table includes an analysis of the allocation and a reconciliation to the transfer reported by the Alberta Heritage Savings Trust Fund.

	In thousands	
	1982	1981
Net non-renewable resource revenue before allocation (i)	\$4,879,500	\$4,809,131
Allocation		
— 30% of preceding total (i)	\$1,463,850	\$1,442,739
Transferred during the year		
Amount to be transferred (i)	\$1,339,028	\$1,348,721
	<u>124,822</u>	<u>94,018</u>
Allocation		
Decrease (increase) in amount to be transferred	1,463,850	1,442,739
Prior period adjustments of the Alberta Heritage Savings Trust Fund (ii):	(30,804)	2,750
1981	—	(161)
1982	<u>1,114</u>	<u>(1,114)</u>
Transfer reported by the Alberta Heritage Savings Trust Fund	<u>\$1,434,160</u>	<u>\$1,444,214</u>

- (i) These amounts are reported on an accrual basis. The transfer made to the Alberta Heritage Savings Trust Fund, pursuant to the Alberta Heritage Savings Trust Fund Act, was on a basis of cash received.
- (ii) These adjustments were required pursuant to section 5(6) of the Alberta Heritage Savings Trust Fund Act to make the amounts of non-renewable resource revenue in the Alberta Heritage Savings Trust Fund for the two years ended March 31, 1981 equal to 30% of the non-renewable resource revenue received in those years.

BUDGETARY EXPENDITURE — VOTED APPROPRIATIONS

	In thousands		
	1982		1981
	Original Budget (a)	Total Authorized (b)	Expenditure
Legislative Assembly:			
Support to the Legislative Assembly	\$ 8,575	\$ 8,620	\$ 8,548
Office of the Auditor General	7,531	7,531	7,156
Office of the Ombudsman	622	684	677
Office of the Chief Electoral Officer	448	4,282	3,495
	<u>17,176</u>	<u>21,117</u>	<u>19,876</u>
Departmental:			
Advanced Education and Manpower	663,731	685,213	679,305
Agriculture	120,467	297,715	299,925
Attorney General	82,484	94,350	92,547
Consumer and Corporate Affairs	14,710	16,076	14,181
Culture	38,620	42,603	42,219
Economic Development	12,804	14,397	13,858
Education	869,408	874,144	870,547
Energy and Natural Resources	144,585	257,137	229,955
Environment	285,782	364,558	336,997
Executive Council	83,252	86,353	84,643
Federal and Intergovernmental Affairs	4,280	4,829	4,527
Government Services	106,057	116,992	117,225
Hospitals and Medical Care	1,367,410	1,449,657	1,339,373
Housing and Public Works	548,672	558,628	491,876
Labour	20,663	21,469	20,803
Municipal Affairs	218,007	219,754	215,605
Recreation and Parks	71,986	125,602	124,489
Social Services and Community Health	842,757	879,145	821,081
Solicitor General	156,284	162,327	155,939
Tourism and Small Business	17,504	18,331	17,960
Transportation	745,091	795,298	787,590
Treasury	93,602	96,669	95,051
Utilities and Telephones	61,459	61,514	49,905
Contingency	67,000	7,243	—
	<u>6,636,615</u>	<u>7,250,004</u>	<u>6,905,601</u>
Total expenditure charged to voted appropriations	<u>\$6,653,791</u>	<u>\$7,271,121</u>	<u>\$6,925,477</u>
			<u>\$5,548,605</u>

(a) Reduced by \$2,500,000 voted for investment purposes.

(b) Reduced by \$18,275,000 authorized for investment purposes.

OPERATING AND CAPITAL EXPENDITURE

Schedule 2.13

	In thousands			Total
	Operating	Capital	Grants for Capital Purposes	
Legislative Assembly:				
Support to the Legislative Assembly	\$ 8,479	\$ 69	\$ —	\$ 8,548
Office of the Auditor General	7,145	11	—	7,156
Office of the Ombudsman	675	2	—	677
Office of the Chief Electoral Officer	3,495	—	—	3,495
	19,794	82	—	19,876
Departments:				
Advanced Education and Manpower:				
Departmental support services	8,703	95	—	8,798
Assistance to higher and further educational institutions	491,443	9,844	122,045	623,332
Manpower development and training assistance	26,472	150	—	26,622
Financial assistance to students	20,522	31	—	20,553
	547,140	10,120	122,045	679,305
Agriculture:				
Departmental support services	14,669	75	—	14,744
Production assistance	191,726	757	456	192,939
Marketing assistance	11,411	1,217	—	12,628
Rural development assistance	21,962	186	3,736	25,884
Agricultural development lending assistance	31,175	—	—	31,175
Hail and crop insurance assistance	4,846	—	—	4,846
Financing of Alberta grain terminals	—	2,500	—	2,500
Less: capitalized as voted non-budgetary disbursements	—	(3,288)	—	(3,288)
	275,789	1,447	22,689	299,925
Attorney General:				
Departmental support services	6,883	41	—	6,924
Court services	42,463	591	—	43,054
Legal services	16,789	35	—	16,824
Support for legal aid	5,413	—	—	5,413
Protection and administration of property rights	13,989	188	—	14,177
Fatality inquiries	2,191	1,038	—	3,229
Crimes compensation	647	1	—	648
Public utilities regulation	1,989	10	—	1,999
Gaming control and licensing	277	2	—	279
	90,641	1,906	—	92,547
Consumer and Corporate Affairs:				
Departmental support services	5,406	53	—	5,459
Consumer services	1,033	6	—	1,039
Business registration and regulation	4,804	26	—	4,830
Regulation of securities markets	2,850	3	—	2,853
	14,093	88	—	14,181
Culture:				
Departmental support services	2,457	12	—	2,469
Cultural development	19,126	439	628	20,193
Historical resources development	10,593	395	385	11,373
International assistance	7,133	—	—	7,133
Department total	39,309	846	1,013	41,168
75th anniversary celebrations	1,051	—	—	1,051
	40,360	846	1,013	42,219
Economic Development:				
Economic development and international trade	13,769	44	—	13,813
Financing of economic development projects	—	10,982	—	10,982
Less: capitalized as a voted non-budgetary disbursement	—	(10,937)	—	(10,937)
	13,769	89	—	13,858
Education:				
Departmental support services	8,894	78	—	8,972
Financial assistance to schools	807,630	—	30,688	838,318
Regular education services	11,120	207	—	11,327
Special education services	11,465	465	—	11,930
	839,109	750	30,688	870,547

OPERATING AND CAPITAL EXPENDITURE (cont'd)

	Expenditure		In thousands	Total
	Operating	Capital	Grants for Capital Purposes	
Energy and Natural Resources:				
Departmental support services	\$ 24,285	\$ 1,102	\$ —	\$ 25,387
Resource evaluation and planning	10,284	496	—	10,780
Minerals management	21,470	25	—	21,495
Forest resources management	119,714	3,758	—	123,472
Public lands management	10,394	2,831	—	13,225
Fish and wildlife conservation	19,511	900	—	20,411
Oil sands equity management	943	—	—	943
Foreign ownership of land administration	226	5	—	231
Oil sands research fund management	2,139	47	—	2,186
Petroleum marketing and market research	4,059	—	—	4,059
Surveying and mapping services	5,797	264	—	6,061
Petroleum incentives	1,624	81	—	1,705
	<u>220,446</u>	<u>9,509</u>	<u>—</u>	<u>229,955</u>
Environment:				
Departmental support services	4,044	86	—	4,130
Pollution prevention and control	15,637	16,050	129,763	161,450
Land conservation	3,678	178	—	3,856
Water resources management	17,730	92,566	5,267	115,563
Environmental research	3,154	26	—	3,180
Land assembly	—	40,190	—	40,190
Interdisciplinary environmental research and services	5,800	1,641	—	7,441
Overview and co-ordination of environment conservation	1,187	—	—	1,187
	<u>51,230</u>	<u>150,737</u>	<u>135,030</u>	<u>336,997</u>
Executive Council:				
Executive council administration	2,570	73	—	2,643
Occupational health and safety	9,911	251	—	10,162
Workers' compensation	13,453	—	—	13,453
Support to native organizations	3,257	15	—	3,272
Personnel administration	9,063	53	—	9,116
Natural sciences and engineering research	15,500	—	—	15,500
Energy resources conservation	14,525	—	—	14,525
Women's information	171	1	—	172
Multi-media education services	11,344	—	1,000	12,344
Disaster preparedness and emergency response	3,109	74	—	3,183
Public service employee relations	272	1	—	273
	<u>83,175</u>	<u>468</u>	<u>1,000</u>	<u>84,643</u>
Federal and Intergovernmental Affairs:				
Intergovernmental co-ordination and research	4,435	92	—	4,527
Government Services:				
Departmental support services	3,013	17	—	3,030
Building operations and maintenance	93,601	2,518	—	96,119
Government transportation	4,657	41	—	4,698
Supply	3,494	62	—	3,556
Public affairs	8,572	28	—	8,600
Information services	1,185	37	—	1,222
	<u>114,522</u>	<u>2,703</u>	<u>—</u>	<u>117,225</u>
Hospitals and Medical Care:				
Departmental support services	28,174	241	—	28,415
Health care insurance	215,873	—	—	215,873
Financial assistance for active care	805,696	—	25,228	830,924
Financial assistance for long term chronic care	89,831	—	662	90,493
Financial assistance for supervised personal care	65,997	—	6	66,003
Financial assistance for capital construction	—	2,580	105,085	107,665
	<u>1,205,571</u>	<u>2,821</u>	<u>130,981</u>	<u>1,339,373</u>

OPERATING AND CAPITAL EXPENDITURE (cont'd)

Schedule 2.13 (cont'd)

	In thousands			Total
	Expenditure		Grants for Capital Purposes	
	Operating	Capital		
Housing and Public Works:				
Departmental support services	\$ 2,498	\$ 22	\$ —	\$ 2,520
Operation and maintenance of waterlines	1,049	4	—	1,053
Planning and acquisition of accommodation	94,195	22,748	—	116,943
Planning and implementation of construction projects	—	221,308	—	221,308
Policy development and financial assistance for housing	51,867	24	—	51,891
Alberta Housing Corporation: housing for Albertans	56,561	—	5,000	61,561
Alberta Home Mortgage Corporation: mortgage assistance	36,600	—	—	36,600
	242,770	244,106	5,000	491,876
Labour:				
Departmental support services	2,314	82	—	2,396
Labour relations	4,258	23	—	4,281
General safety services	12,291	65	—	12,356
Industrial relations adjudication and regulation	826	1	—	827
Individual's rights protection	933	10	—	943
	20,622	181	—	20,803
Municipal Affairs:				
Departmental support services	4,412	117	—	4,529
Financial support for municipal programmes	122,340	—	200	122,540
Alberta property tax reduction plan — rebates to individuals	59,492	1	—	59,493
Support to community planning services	9,622	73	—	9,695
Administrative and technical support to municipalities	17,648	129	—	17,777
Regulatory boards	1,255	3	—	1,258
Co-ordination of northeast Alberta programmes	313	—	—	313
	215,082	323	200	215,605
Recreation and Parks:				
Departmental support services	2,774	20	—	2,794
Recreation development	18,970	65	73,127	92,162
Provincial parks	27,562	1,971	—	29,533
	49,306	2,056	73,127	124,489
Social Services and Community Health:				
Departmental support services	66,096	543	—	66,639
Social allowance	218,121	—	—	218,121
Child welfare services	82,499	360	—	82,859
Specialized social services	5,205	73	—	5,278
Benefits and income support	118,787	—	—	118,787
Vocational rehabilitation services	16,554	59	3,164	19,777
Services for the handicapped	83,179	709	108	83,996
Treatment of mental illness	74,049	1,993	—	76,042
General health services	33,255	100	—	33,355
Community social and health services	97,148	17	—	97,165
Alcoholism and drug abuse — treatment and education	18,779	104	—	18,883
Department total	813,672	3,958	3,272	820,902
Designation, regulation and licensure of professions and occupations	177	2	—	179
	813,849	3,960	3,272	821,081
Solicitor General:				
Departmental support services	3,907	25	—	3,932
Correctional services	59,405	604	—	60,009
Law enforcement	66,540	76	390	67,006
Motor vehicle registration and driver licensing	21,710	824	—	22,534
Control and development of horse racing	2,458	—	—	2,458
	154,020	1,529	390	155,939

OPERATING AND CAPITAL EXPENDITURE (cont'd)

	In thousands			Total
	Expenditure		Grants for Capital Purposes	
	Operating	Capital		
Tourism and Small Business:				
Departmental support services	\$ 981	\$ 14	\$ —	\$ 995
Development of tourism and small business	11,889	126	—	12,015
Financial assistance to Alberta business via Alberta Opportunity Company	4,950	—	—	4,950
	<u>17,820</u>	<u>140</u>	<u>—</u>	<u>17,960</u>
Transportation:				
Departmental support services	8,061	451	—	8,512
Construction and maintenance of highways	96,837	448,274	43,538	588,649
Construction and operation of rail systems	9,551	—	607	10,158
Construction and maintenance of airport facilities	2,561	9,681	86	12,328
Specialized transportation services	10,122	125	—	10,247
Urban transportation financial assistance	18,349	—	137,159	155,508
Surveys and property acquisition	2,165	23	—	2,188
	<u>147,646</u>	<u>458,554</u>	<u>181,390</u>	<u>787,590</u>
Treasury:				
Departmental support services	2,108	9	—	2,117
Statistical services	1,843	1	—	1,844
Revenue collection and rebates	36,134	126	—	36,260
Financial management, planning and central services	32,539	74	—	32,613
Public debt service	21,894	2	—	21,896
	<u>94,518</u>	<u>212</u>	<u>—</u>	<u>94,730</u>
Department total	318	3	—	321
Public service pension policy	<u>94,836</u>	<u>215</u>	<u>—</u>	<u>95,051</u>
Utilities and Telephones:				
Departmental support services	2,009	69	—	2,078
Gas utility development	4,578	2,938	35,893	43,409
Natural gas price protection for Albertans	2,042	44	—	2,086
Electric utility development	991	19	1,322	2,332
	<u>9,620</u>	<u>3,070</u>	<u>37,215</u>	<u>49,905</u>
Total expenditure charged to voted appropriations	<u>\$5,285,645</u>	<u>\$895,792</u>	<u>\$744,040</u>	<u>\$6,925,477</u>

Schedule 2.14

EXPENDITURE BY PROGRAMME AND OBJECT

	In thousands						
	Manpower	Supplies and Services	Grants	Purchase of Fixed Assets	Other	Total 1982	Total 1981
Legislative Assembly:							
Support to the Legislative Assembly	\$ 2,232	\$ 3,389	\$ 41	\$ 69	\$ 2,817	\$ 8,548	\$ 6,246
Office of the Auditor General	5,487	1,611	47	11	—	7,156	5,642
Office of the Ombudsman	545	130	—	2	—	677	530
Office of the Chief Electoral Officer	278	3,217	—	—	—	3,495	287
	8,542	8,347	88	82	2,817	19,876	12,705
Departments:							
Advanced Education and Manpower:							
Departmental support services	6,669	2,000	—	95	34	8,798	6,705
Assistance to higher and further educational institutions	86,944	20,965	505,579	9,844	—	623,332	500,924
Manpower development and training assistance	12,253	2,670	11,549	150	—	26,622	23,744
Financial assistance to students	1,596	987	16,844	31	1,095	20,553	15,078
	107,462	26,622	533,972	10,120	1,129	679,305	546,451
Agriculture:							
Departmental support services	4,708	4,395	24,026	75	37	33,241	18,720
Production assistance	20,528	7,172	164,482	757	—	192,939	47,980
Marketing assistance	5,372	2,384	3,655	429	788	12,628	9,947
Rural development assistance	12,802	4,480	8,416	186	—	25,884	22,365
Agricultural development lending assistance	—	—	31,175	—	—	31,175	13,780
Hail and crop insurance assistance	—	—	4,846	—	—	4,846	4,832
Financing of Alberta grain terminals	—	—	—	—	—	—	1,551
Less: capitalized as voted non-budgetary disbursements	—	—	—	—	2,500	2,500	—
	43,410	18,431	236,600	1,447	37	299,925	117,624
Attorney General:							
Departmental support services	3,816	3,022	5	41	40	6,924	5,546
Court services	31,318	11,001	144	591	—	43,054	28,010
Legal services	12,550	3,936	303	35	—	16,824	13,071
Support for legal aid	—	—	5,413	—	—	5,413	4,518
Protection and administration of property rights	11,940	2,049	—	188	—	14,177	11,218
Fatality inquiries	995	1,196	—	1,038	—	3,229	1,768
Crimes compensation	38	93	516	1	—	648	657
Public utilities regulation	1,663	326	—	10	—	1,999	1,781
Gaming control and licensing	197	80	—	2	—	279	36
	62,517	21,703	6,381	1,906	40	92,547	66,605
Consumer and Corporate Affairs:							
Departmental support services	4,569	803	—	53	34	5,459	4,349
Consumer services	633	400	—	6	—	1,039	737
Business registration and regulation	3,009	1,727	68	26	—	4,830	3,803
Regulation of securities markets	1,456	1,094	300	3	—	2,853	2,366
Rent decontrol administration	—	—	—	—	—	—	85
	9,667	4,024	368	88	34	14,181	11,340
Culture:							
Departmental support services	1,715	708	—	12	34	2,469	2,033
Cultural development	3,588	1,883	14,283	439	—	20,193	16,577
Historical resources development	5,118	2,378	3,482	395	—	11,373	11,466
International assistance	69	14	7,050	—	—	7,133	6,418
Department total	10,490	4,983	24,815	846	34	41,168	36,494
75th anniversary celebrations	81	237	717	—	16	1,051	20,133
	10,571	5,220	25,532	846	50	42,219	56,627
Economic Development:							
Economic development and international trade	5,980	6,810	911	44	68	13,813	9,143
Financing of economic development projects	—	—	—	—	10,982	10,982	17,658
Less: capitalized as a voted non-budgetary disbursement	—	—	—	—	(10,937)	(10,937)	—
	5,980	6,810	911	44	113	13,858	26,801
Education:							
Departmental support services	5,733	2,555	572	78	34	8,972	7,383
Financial assistance to schools	—	—	838,318	—	—	838,318	702,783
Regular education services	7,572	3,548	—	207	—	11,327	8,234
Special education services	7,944	3,374	70	465	77	11,930	9,463
	21,249	9,477	838,960	750	111	870,547	727,863
Energy and Natural Resources:							
Departmental support services	8,987	6,922	8,993	417	68	25,387	18,044
Resource evaluation and planning	4,403	5,821	60	496	—	10,780	6,840
Minerals management	5,104	2,669	13,697	25	—	21,495	9,683
Forest resources management	45,687	73,876	274	3,601	34	123,472	77,837
Public lands management	7,872	4,994	—	354	5	13,225	9,974
Fish and wildlife conservation	11,023	7,912	598	879	—	20,411	16,682
Oil sands equity management	348	581	—	—	—	923	421
Foreign ownership of land administration	173	53	—	5	13	231	161
Oil sands research fund management	1,168	965	14	31	9	2,186	1,828
Petroleum marketing and market research	—	—	4,059	—	—	4,059	2,674
Surveying and mapping services	3,643	2,365	—	52	—	6,061	4,972
Petroleum incentives	208	1,416	—	81	—	1,705	—
	88,616	107,574	27,695	5,941	129	229,955	149,116

Schedule 2.14 (cont'd)

EXPENDITURE BY PROGRAMME AND OBJECT (cont'd)

In thousands

	Manpower	Supplies and Services	Grants	Purchase of Fixed Assets	Other	Total 1982	Total 1981
Environment							
Departmental support services	\$ 2,415	\$ 1,595	\$ —	\$ 86	\$ 34	\$ 4,130	\$ 3,118
Pollution prevention and control	7,141	22,900	130,675	734	—	161,450	106,450
Land conservation	2,414	1,264	—	178	—	3,856	5,027
Water resources management	15,476	93,612	5,978	497	—	115,563	53,805
Environmental research	938	1,567	649	26	—	3,180	2,800
Land assembly	635	1,186	—	38,369	—	40,190	126,358
Interdisciplinary environmental research and services	3,955	1,857	1	1,628	—	7,441	6,011
Overview and co-ordination of environment conservation	676	—	511	—	—	1,187	1,162
	33,650	123,981	137,814	41,518	34	336,997	304,731
Executive Council							
Executive council administration	1,591	882	50	73	47	2,643	1,976
Occupational health and safety	6,734	2,815	326	251	36	10,162	7,920
Workers' compensation	—	20	13,433	—	—	13,453	10,403
Support to native organizations	711	306	2,206	15	34	3,272	2,460
Personnel administration	5,676	3,353	—	53	34	9,116	6,796
Natural sciences and engineering research	—	—	15,500	—	—	15,500	11,561
Energy resources conservation	—	—	14,525	—	—	14,525	11,320
Women's information	65	106	—	1	—	172	110
Multi-media education services	—	—	12,344	—	—	12,344	10,304
Disaster preparedness and emergency response	1,386	297	1,426	74	—	3,183	1,735
Public service employee relations	162	110	—	1	—	273	273
	16,325	7,889	59,810	468	151	84,643	64,858
Federal and Intergovernmental Affairs:							
Inter-governmental co-ordination and research	2,726	1,493	179	92	37	4,527	3,548
Government Services							
Departmental support services	2,471	508	—	17	34	3,030	2,163
Building operations and maintenance	50,643	42,978	—	2,498	—	96,119	76,726
Government transportation	1,110	3,547	—	41	—	4,698	3,669
Supply	2,376	1,118	—	62	—	3,556	2,645
Public affairs	4,638	3,733	201	28	—	8,600	5,806
Information services	741	444	—	37	—	1,222	1,002
	61,979	52,328	201	2,683	34	117,225	92,091
Hospitals and Medical Care:							
Departmental support services	18,441	9,671	28	241	34	28,415	21,613
Health care insurance	—	—	215,873	—	—	215,873	163,244
Financial assistance for active care	—	—	830,924	—	—	830,924	650,795
Financial assistance for long term chronic care	—	—	90,493	—	—	90,493	69,450
Financial assistance for supervised personal care	—	—	66,003	—	—	66,003	57,822
Financial assistance for capital construction	—	2,580	105,085	—	—	107,665	93,359
	18,441	12,251	1,308,406	241	34	1,339,373	1,056,283
Housing and Public Works:							
Departmental support services	1,791	673	—	22	34	2,520	1,816
Operation and maintenance of waterlines	254	795	—	4	—	1,053	691
Planning and acquisition of accommodation	2,775	93,082	15,202	5,884	—	116,943	81,905
Planning and implementation of construction projects	10,154	194,231	—	16,910	13	221,308	209,017
Policy development and financial assistance for housing	2,716	1,600	43,751	24	3,800	51,891	52,873
Alberta Housing Corporation: housing for Albertans	—	—	61,561	—	—	61,561	34,797
Alberta Home Mortgage Corporation mortgage assistance	—	—	36,600	—	—	36,600	13,146
	17,690	290,381	157,114	22,844	3,847	491,876	394,245
Labour:							
Departmental support services	1,723	545	11	82	35	2,396	1,877
Labour relations	3,620	630	8	23	—	4,281	3,421
General safety services	10,204	2,084	3	65	—	12,356	10,336
Industrial relations adjudication and regulation	550	275	1	1	—	827	696
Individual's rights protection	574	359	—	10	—	943	801
	16,671	3,893	23	181	35	20,803	17,131
Municipal Affairs:							
Departmental support services	2,630	1,649	99	117	34	4,529	3,793
Financial support for municipal programmes	—	—	122,540	—	—	122,540	92,159
Alberta property tax reduction plan — rebates to individuals	335	570	58,587	1	—	59,493	49,631
Support to community planning services	2,323	471	6,828	73	—	9,695	8,837
Administrative and technical support to municipalities	13,613	3,947	140	77	—	17,777	13,906
Regulatory boards	862	393	—	3	—	1,258	999
Co-ordination of northeast Alberta programmes	175	138	—	—	—	313	638
	19,938	7,168	188,194	271	34	215,605	169,963
Recreation and Parks:							
Departmental support services	1,879	766	88	20	41	2,794	2,142
Recreation development	3,466	2,062	86,569	65	—	92,162	36,920
Provincial parks	18,273	8,210	1,079	1,971	—	29,533	23,246
	23,618	11,038	87,736	2,056	41	124,489	62,308

EXPENDITURE BY PROGRAMME AND OBJECT (cont'd)

Schedule 2.14 (cont'd)

	Manpower	Supplies and Services	Grants	Purchase of Fixed Assets	Other	Total 1982	Total 1981
In thousands							
Social Services and Community Health:							
Departmental support services	\$ 52,643	\$ 12,410	\$ 1,008	\$ 543	\$ 35	\$ 66,639	\$ 46,739
Social allowance	1,458	1,113	215,550	—	—	218,121	171,562
Child welfare services	13,787	68,226	486	360	—	82,859	57,933
Specialized social services	2,245	1,862	1,098	73	—	5,278	3,951
Benefits and income support	—	—	118,787	—	—	118,787	83,048
Vocational rehabilitation services	4,963	11,591	3,164	50	—	19,777	13,873
Services for the handicapped	49,905	24,626	8,756	709	—	83,996	66,272
Treatment of mental illness	55,703	14,785	3,561	1,993	—	76,042	50,545
General health services	4,142	2,816	26,297	100	—	33,355	24,679
Community social and health services	3,717	1,771	91,660	17	—	97,165	75,450
Alcoholism and drug abuse — treatment and education	9,771	4,440	4,555	104	13	18,883	12,794
Department total	198,334	143,640	474,922	3,958	48	820,902	615,846
Designation, regulation and licensure of professions and occupations	76	101	—	2	—	179	50
	198,410	143,741	474,922	3,960	48	821,081	615,896
Solicitor General:							
Departmental support services	2,957	916	—	25	34	3,932	2,648
Correctional services	44,987	14,415	10	597	—	60,009	47,824
Law enforcement	2,799	35,807	28,324	76	—	67,006	58,414
Motor vehicle registration and driver licensing	9,927	11,783	—	824	—	22,534	23,248
Control and development of horse racing	—	—	2,458	—	—	2,458	2,043
	60,670	62,921	30,792	1,522	34	155,939	134,177
Tourism and Small Business:							
Departmental support services	801	146	—	14	34	995	740
Development of tourism and small business	4,637	6,044	1,199	126	9	12,015	9,712
Financial assistance to Alberta business via Alberta Opportunity Company	—	—	4,950	—	—	4,950	4,950
	5,438	6,190	6,149	140	43	17,960	15,402
Transportation:							
Departmental support services	4,306	3,582	49	451	34	8,512	5,958
Construction and maintenance of highways	78,247	455,015	43,593	11,794	—	588,649	411,581
Construction and operation of rail systems	—	—	10,158	—	—	10,158	9,902
Construction and maintenance of airport facilities	2,273	9,949	86	20	—	12,328	10,729
Specialized transportation services	7,392	2,616	119	120	—	10,247	8,464
Urban transportation financial assistance	383	932	154,193	—	—	155,508	133,161
Surveys and property acquisition	1,243	922	—	23	—	2,188	1,693
	93,934	473,016	208,198	12,408	34	787,590	581,488
Treasury:							
Departmental support services	1,549	507	18	9	34	2,117	1,890
Statistical services	1,263	580	—	1	—	1,844	1,623
Revenue collection and rebates	3,779	5,612	26,726	126	18	36,260	30,577
Financial management, planning and central services	11,025	16,810	—	74	4,704	32,613	20,452
Public debt service	152	23	—	2	21,719	21,896	21,837
Department total	17,767	23,532	26,744	212	26,475	94,730	76,379
Public service pension policy	238	80	—	3	—	321	99,799
	18,005	23,612	26,744	215	26,475	95,051	176,178
Utilities and Telephones:							
Departmental support services	1,372	569	—	69	68	2,078	2,212
Gas utility development	1,609	4,356	37,438	6	—	43,409	53,274
Natural gas price protection for Albertans	237	101	1,704	44	—	2,086	87,484
Electric utility development	663	328	1,322	19	—	2,332	2,204
	3,881	5,354	40,464	138	68	49,905	145,174
Total expenditure charged to voted appropriations	\$949,390	\$1,433,464	\$4,397,253	\$109,961	\$35,409	\$6,925,477	\$5,548,605

DETAILS OF EXPENDITURE BY OBJECT

	In thousands				
	Legislative Assembly	Advanced Education and Manpower	Agriculture	Attorney General	Consumer and Corporate Affairs
Manpower:					
Salaries — permanent positions	\$ 6,457	\$ 72,327	\$ 33,884	\$ 52,642	\$ 8,202
Salaries — non permanent positions	372	13,684	901	1,265	123
Wages	287	8,847	4,750	2,700	449
Payments to contract employees	388	4,769	86	969	45
Employer contributions	943	7,204	3,464	4,583	787
Allowances and benefits	95	631	325	358	61
Total manpower	8,542	107,462	43,410	62,517	9,667
Supplies and Services:					
Travel expenses	835	2,288	5,323	3,674	368
Maintenance in homes	—	—	—	—	—
Advertising	44	578	438	24	277
Insurance	1	8	12	7	—
Freight and postage	127	484	668	693	248
Contracts for construction	—	—	—	—	—
Rentals	369	2,147	1,601	1,048	60
Telephone and communications	199	343	645	321	68
Repairs and maintenance — machinery and equipment	39	915	347	511	55
Contract services including professional, technical and labour services	5,956	7,471	4,381	8,049	1,233
Data processing services	342	912	789	3,662	979
Hospitality	41	176	241	64	10
Other purchased services	21	86	9	3	3
Materials and supplies	373	11,214	3,977	3,647	723
Total supplies and services	8,347	26,622	18,431	21,703	4,024
Grants:					
Grants to individuals	4	25,549	148,157	517	—
Grants to businesses	—	—	6,052	—	—
Grants to non-profit organizations	47	506,229	36,495	5,864	68
Grants to own funds and agencies	—	116	41,243	—	—
Grants to other levels of government	—	2,078	4,476	—	300
Other grants	37	—	177	—	—
Total grants	88	533,972	236,600	6,381	368
Purchase of Fixed Assets:					
Purchase of real estate	—	—	—	—	—
Purchase of machinery and equipment	—	3,761	1,075	1,014	—
Purchase of data processing equipment	8	3,104	35	125	2
Purchase of audio-visual equipment	1	2,051	78	52	5
Purchase of reproduction equipment	1	268	20	18	—
Purchase of office equipment	72	204	106	638	71
Purchase of furniture	—	402	10	56	10
Purchase of vehicles	—	330	119	—	—
Purchase of other assets	—	—	4	3	—
Total purchase of fixed assets	82	10,120	1,447	1,906	88
Other:					
Payments to members of the Legislative Assembly and Executive Council	2,817	34	34	34	34
Pension payments	—	—	3	—	—
Interest and bank charges	—	—	—	—	—
Implementation of guarantees	—	1,095	—	—	—
Long term disability income benefits	—	—	—	—	—
Railway relocation project	—	—	—	—	—
Write-offs and losses	—	—	—	—	—
Miscellaneous	—	—	—	—	—
Total other	2,817	1,129	37	40	34
Total expenditure charged to voted appropriations	\$ 19,876	\$ 679,305	\$ 299,925	\$ 92,547	\$ 14,181

GENERAL REVENUE FUND

2.25

Schedule 2.15

Culture	Economic Development	Education	Energy and Natural Resources
\$ 7,645	\$ 4,412	\$ 17,659	\$ 52,203
664	207	884	3,622
1,366	431	727	26,358
63	308	59	267
794	506	1,766	5,181
39	116	154	985
<u>10,571</u>	<u>5,980</u>	<u>21,249</u>	<u>88,616</u>
1,010	1,403	1,779	5,401
—	—	8	—
134	183	50	686
9	4	5	85
171	191	383	600
—	—	—	3,568
305	508	377	38,984
85	155	77	2,042
37	11	161	8,179
2,080	3,189	4,967	25,360
149	65	514	5,259
54	299	38	140
3	7	4	876
<u>1,183</u>	<u>795</u>	<u>1,114</u>	<u>16,394</u>
<u>5,220</u>	<u>6,810</u>	<u>9,477</u>	<u>107,574</u>
215	—	474	757
1,290	549	1	13,057
13,204	191	18,994	9,232
2,951	171	27,313	4,649
7,857	—	792,178	—
15	—	—	—
<u>25,532</u>	<u>911</u>	<u>838,960</u>	<u>27,695</u>
—	—	—	—
89	—	33	2,283
21	6	109	479
475	—	256	139
11	—	7	391
35	34	107	397
117	4	102	91
—	—	—	1,677
98	—	136	484
<u>846</u>	<u>44</u>	<u>750</u>	<u>5,941</u>
34	68	34	91
—	—	—	4
—	—	—	—
—	—	—	—
—	45	—	—
—	—	—	—
16	—	77	34
<u>50</u>	<u>113</u>	<u>111</u>	<u>129</u>
<u>\$ 42,219</u>	<u>\$ 13,858</u>	<u>\$ 870,547</u>	<u>\$ 229,955</u>

DETAILS OF EXPENDITURE BY OBJECT (cont'd)

In thousands

	Environment	Executive Council	Federal and Intergovernmental Affairs	Government Services	Hospitals and Medical Care
Manpower:					
Salaries — permanent positions	\$ 26,257	\$ 13,138	\$ 1,610	\$ 23,102	\$ 15,455
Salaries — non-permanent positions	1,660	588	173	449	284
Wages	2,891	731	376	35,031	1,026
Payments to contract employees	32	384	160	68	97
Employer contributions	2,588	1,356	282	3,186	1,489
Allowances and benefits	222	128	125	143	90
Total manpower	33,650	16,325	2,726	61,979	18,441
Supplies and Services:					
Travel expenses	2,747	1,721	489	1,147	613
Maintenance in homes	—	—	—	—	—
Advertising	148	1,836	4	269	20
Insurance	354	170	—	61	3
Freight and postage	153	152	73	992	1,816
Contracts for construction	79,775	—	—	21	—
Rentals	5,654	230	195	4,134	237
Telephone and communications	281	117	195	174	81
Repairs and maintenance — machinery and equipment	1,004	78	20	977	118
Contract services including professional, technical and labour services	22,985	1,941	239	13,530	3,939
Data processing services	1,030	443	—	826	4,212
Hospitality	14	253	104	65	10
Other purchased services	343	10	2	20,315	—
Materials and supplies	9,493	938	172	9,817	1,202
Total supplies and services	123,981	7,889	1,493	52,328	12,251
Grants:					
Grants to individuals	—	782	—	—	—
Grants to businesses	—	49	—	—	—
Grants to non-profit organizations	566	2,569	117	—	28
Grants to own funds and agencies	755	48,002	—	—	1,308,378
Grants to other levels of government	136,493	8,399	62	—	—
Other grants	—	9	—	201	—
Total grants	137,814	59,810	179	201	1,308,406
Purchase of Fixed Assets:					
Purchase of real estate	38,365	—	—	—	—
Purchase of machinery and equipment	2,803	230	—	1,368	—
Purchase of data processing equipment	82	3	27	8	62
Purchase of audio-visual equipment	47	20	6	29	1
Purchase of reproduction equipment	24	69	—	—	90
Purchase of office equipment	103	71	41	96	87
Purchase of furniture	27	10	—	876	1
Purchase of vehicles	5	—	18	300	—
Purchase of other assets	62	65	—	6	—
Total purchase of fixed assets	41,518	468	92	2,683	241
Other:					
Payments to members of the Legislative Assembly and Executive Council	34	151	34	34	34
Pension payments	—	—	—	—	—
Interest and bank charges	—	—	—	—	—
Implementation of guarantees	—	—	—	—	—
Long term disability income benefits	—	—	—	—	—
Railway relocation project	—	—	—	—	—
Write-offs and losses	—	—	—	—	—
Miscellaneous	—	—	3	—	—
Total other	34	151	37	34	34
Total expenditure charged to voted appropriations	\$ 336,997	\$ 84,643	\$ 4,527	\$ 117,225	\$ 1,339,373

Schedule 2.15 (cont'd)

Housing and Public Works	Labour	Municipal Affairs	Recreation and Parks
\$ 10,620	\$ 14,851	\$ 16,719	\$ 13,088
2,288	73	778	1,849
3,255	325	669	6,789
121	83	34	87
1,296	1,262	1,595	1,527
110	77	143	278
17,690	16,671	19,938	23,618
1,915	1,730	2,175	1,433
171	136	140	123
14	2	—	45
371	146	110	88
182,204	—	52	6
54,652	126	270	1,571
18,777	54	135	618
238	46	27	942
27,511	633	1,924	1,474
464	131	1,759	108
19	51	36	84
722	62	16	790
3,323	776	524	3,756
290,381	3,893	7,168	11,038
14,153	6	58,587	—
53	—	—	—
3,516	17	299	9,598
98,161	—	6,828	—
41,231	—	122,474	78,138
—	—	6	—
157,114	23	188,194	87,736
13,857	—	—	—
1,554	30	4	940
47	—	90	4
3	24	71	63
4	1	—	42
857	117	82	78
6,484	9	8	27
—	—	—	839
38	—	16	63
22,844	181	271	2,056
34	34	34	34
3,813	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	1	—	7
3,847	35	34	41
\$ 491,876	\$ 20,803	\$ 215,605	\$ 124,489

DETAILS OF EXPENDITURE BY OBJECT (cont'd)

	In thousands				
	Social Services and Community Health	Solicitor General	Tourism and Small Business	Transportation	Treasury
Manpower:					
Salaries — permanent positions	\$ 157,928	\$ 51,757	\$ 4,054	\$ 26,897	\$ 14,117
Salaries — non-permanent positions	7,120	1,177	242	2,616	841
Wages	16,819	2,671	626	57,996	860
Payments to contract employees	1,388	227	22	28	181
Employer contributions	14,426	4,598	420	6,040	1,892
Allowances and benefits	729	240	64	357	114
Total manpower	198,410	60,670	5,438	93,934	18,005
Supplies and Services:					
Travel expenses	10,632	2,026	973	6,701	728
Maintenance in homes	56,343	—	—	—	—
Advertising	724	597	1,123	431	14
Insurance	27	21	—	211	5,949
Freight and postage	755	1,522	336	369	434
Contracts for construction	—	7	—	196,274	—
Rentals	1,491	849	203	120,333	234
Telephone and communications	812	284	93	1,948	79
Repairs and maintenance — machinery and equipment	672	661	29	1,325	45
Contract services including professional, technical and labour services	54,723	45,660	1,529	8,748	3,631
Data processing services	2,611	4,468	122	1,922	11,158
Hospitality	65	13	161	40	39
Other purchased services	514	11	34	5,498	—
Materials and supplies	14,372	6,802	1,587	129,216	1,301
Total supplies and services	143,741	62,921	6,190	473,016	23,612
Grants:					
Grants to individuals	367,163	—	—	5	26,726
Grants to businesses	—	—	—	1	—
Grants to non-profit organizations	37,997	21	1,183	265	18
Grants to own funds and agencies	6,666	2,458	4,950	10,158	—
Grants to other levels of government	62,810	28,313	11	197,769	—
Other grants	286	—	5	—	—
Total grants	474,922	30,792	6,149	208,198	26,744
Purchase of Fixed Assets:					
Purchase of real estate	—	—	—	11,136	—
Purchase of machinery and equipment	1,548	401	20	907	—
Purchase of data processing equipment	100	426	—	15	14
Purchase of audio-visual equipment	150	57	18	30	3
Purchase of reproduction equipment	34	—	—	21	15
Purchase of office equipment	838	151	20	237	180
Purchase of furniture	1,015	43	15	6	—
Purchase of vehicles	118	66	4	4	—
Purchase of other assets	157	378	63	52	3
Total purchase of fixed assets	3,960	1,522	140	12,408	215
Other:					
Payments to members of the Legislative Assembly and Executive Council	48	34	43	34	34
Pension payments	—	—	—	—	—
Interest and bank charges	—	—	—	—	21,737
Implementation of guarantees	—	—	—	—	—
Long term disability income benefits	—	—	—	—	4,704
Railway relocation project	—	—	—	—	—
Write-offs and losses	—	—	—	—	—
Miscellaneous	—	—	—	—	—
Total other	48	34	43	34	26,475
Total expenditure charged to voted appropriations	\$ 821,481	\$ 155,939	\$ 17,960	\$ 787,540	\$ 95,051

GENERAL REVENUE FUND

Schedule 2.15 (cont'd)

Utilities and Telephones	Total 1982	Total 1981
\$ 3,117	\$ 648,141	\$ 525,800
89	41,949	36,456
266	176,246	141,975
64	9,940	8,785
324	67,509	22,295
21	5,605	4,061
<u>3,881</u>	<u>949,390</u>	<u>739,372</u>
243	57,354	44,378
—	56,351	39,400
37	8,187	9,375
1	6,989	5,244
89	10,971	9,099
2,932	464,839	317,980
50	235,628	156,297
52	27,635	22,938
48	16,485	10,451
1,122	252,275	170,660
531	42,456	29,622
29	2,046	1,603
—	29,329	20,534
220	222,919	176,120
<u>5,354</u>	<u>1,433,464</u>	<u>1,013,701</u>
1,759	644,854	495,525
87	21,139	10,344
36,275	682,793	554,410
1,545	1,564,344	1,204,358
798	1,483,387	1,178,672
—	736	1,003
<u>40,464</u>	<u>4,397,253</u>	<u>3,444,312</u>
—	63,358	172,838
2	18,062	13,160
—	4,767	1,001
1	3,580	1,630
—	1,016	536
135	4,757	3,048
—	9,313	7,483
—	3,480	2,667
—	1,628	555
<u>138</u>	<u>109,961</u>	<u>202,918</u>
68	3,864	3,569
—	7	95,528
—	25,550	26,683
—	1,095	834
—	4,704	3,930
—	45	17,657
—	—	12
—	144	89
<u>68</u>	<u>35,409</u>	<u>148,302</u>
<u>\$ 49,905</u>	<u>\$6,925,477</u>	<u>\$5,548,605</u>

BUDGETARY EXPENDITURE — STATUTORY APPROPRIATIONS

Schedule 2.16

	1982		1981	
	Budget	Expenditure	Expenditure	
Revolving Funds (Schedule 2.17)				
Culture Revolving Fund	\$ (19)	\$ (27)	\$ (91)	
Gas Alberta Operating Fund	—	(1,002)	462	
Government Services Revolving Fund	5,060	11,935	6,439	
Land Purchase Fund	19,990	60,760	38,881	
Recreation and Parks Revolving Fund	—	—	(2)	
School Book Branch	852	4,612	931	
Transportation Revolving Fund	14,602	22,178	1,609	
Water Resources Revolving Fund	381	241	788	
	<u>40,866</u>	<u>98,697</u>	<u>49,017</u>	
Blind Workers' Compensation Act	5	—	13	
Retirement Annuities Act	—	19	6	
Provision for doubtful accounts and loans	4,000	4,358	7,384	
Provision for reduction of investments to market	1,000	13,757	(43,562)	
Provision for exchange on debt payable in United States funds	1,000	1,305	(138)	
Total expenditure charged to statutory appropriations	<u>\$46,871</u>	<u>\$ 118,136</u>	<u>\$ 12,720</u>	

STATUTORY EXPENDITURE — REVOLVING FUNDS

	In thousands				
	Culture Revolving Fund	Gas Alberta Operating Fund	Government Services Revolving Fund	Land Purchase Fund	Recreation and Parks Revolving Fund
Funds required:					
Increase (decrease) in assets written off on consolidation					
Fixed assets	\$ 5	\$ —	\$ 22,386	\$ 60,786	\$ —
Inventory	45	—	1,261	—	—
Prepaid expenses	(4)	—	35	—	—
	<u>46</u>	<u>—</u>	<u>23,682</u>	<u>60,786</u>	<u>—</u>
Repayment of surplus (deficit)	108	(1,545)	—	—	—
Total funds required	<u>154</u>	<u>(1,545)</u>	<u>23,682</u>	<u>60,786</u>	<u>—</u>
Funds provided by operations:					
Net profit (loss)	179	(543)	224	26	—
Add non-cash charges:					
Depreciation	2	—	11,376	—	—
Provision for aircraft overhaul	—	—	147	—	—
	<u>181</u>	<u>(543)</u>	<u>11,747</u>	<u>26</u>	<u>—</u>
Net funds required — to statutory expenditure	<u>\$ (27)</u>	<u>\$ (1,002)</u>	<u>\$ 11,935</u>	<u>\$ 60,760</u>	<u>\$ —</u>
1981	<u>\$ (91)</u>	<u>\$ 462</u>	<u>\$ 6,439</u>	<u>\$ 38,881</u>	<u>\$ (2)</u>

Schedule 2.17

School Book Branch	Transportation Revolving Fund	Water Resources Revolving Fund	1982	1981
\$ 77	\$ 12,510	\$ 628	\$ 96,392	\$ 63,715
4,288	5,300	(7)	10,887	1,721
—	6,438	—	6,469	(1,249)
4,365	24,248	621	113,748	64,187
275	—	—	(1,162)	3
4,640	24,248	621	112,586	64,190
(11)	(4,288)	(5)	(4,408)	2,217
29	6,358	385	18,150	12,838
—	—	—	147	118
28	2,070	380	13,889	15,173
\$ 4,612	\$ 22,178	\$ 241	\$ 98,697	
\$ 931	\$ 1,609	\$ 788		\$ 49,017

DETAILS OF INDIRECT LIABILITIES

	In thousands	
	1982	1981
Guaranteed Debentures (Note 1)		
AEC Power Limited (Notes 2 and 3(c))	\$230,000	\$230,000
University of Calgary	—	750
	<u>230,000</u>	<u>230,750</u>
Less: Sinking Fund Assets — Cash and Investments:		
University of Calgary	—	721
	<u>230,000</u>	<u>230,029</u>
Guaranteed Bank, Treasury Branch and Credit Union Loans (Note 1)		
Students Loan Guarantee Act	40,517	29,786
Neptune Bulk Terminals (Canada) Ltd.	13,500	13,500
Time Air Limited	11,310	11,193
Rural utilities loans	11,133	16,683
Feeder associations	9,233	9,699
AEC Power Limited (Note 3(c))	7,289	6,304
Co-operative marketing associations	2,826	4,673
Irrigation Act	2,422	642
Wardair Equipment Limited	2,240	2,536
Chembiomed Ltd.	2,000	1,497
Canadian Co-operative Implements Limited	1,575	1,575
Government Emergency Guarantee Act	1,255	2,650
Colleges Act	1,200	1,200
Agricultural Societies Act	736	732
Alberta School Trustees' Association Act	724	749
Alberta Urban Municipalities	115	231
Department of Culture Act	110	110
Alberta livestock loans	90	219
Native Co-operative Guarantee Act	11	71
Alberta potato loans	5	17
Farm Home Improvements Act	2	11
Interim assistance loans to mink farmers	2	4
New Western Film and Television Foundation	—	70
Land development loans	—	2
	<u>108,295</u>	<u>104,154</u>
Other Guarantees (Note 1)		
Federal Loans:		
Government Emergency Guarantee Act	13,267	13,443
Agricultural Societies Act	5,742	5,836
Mortgage Loans:		
University of Alberta	2,887	2,922
University of Lethbridge	2,248	2,256
University of Calgary	1,931	1,952
Banff Centre for Continuing Education	917	966
	<u>26,992</u>	<u>27,375</u>
Grand Total (Note 3)	<u>\$365,287</u>	<u>\$361,558</u>

Schedule 2.18 (cont'd)

- Note 1 Guarantees include principal borrowings only and exclude guaranteed interest.
- Note 2 AEC Power Limited debt excludes unrealized losses on exchange on conversion of debentures issued in United States funds amounting to \$12,667,000 at March 31, 1982 (1981 — \$10,274,000).

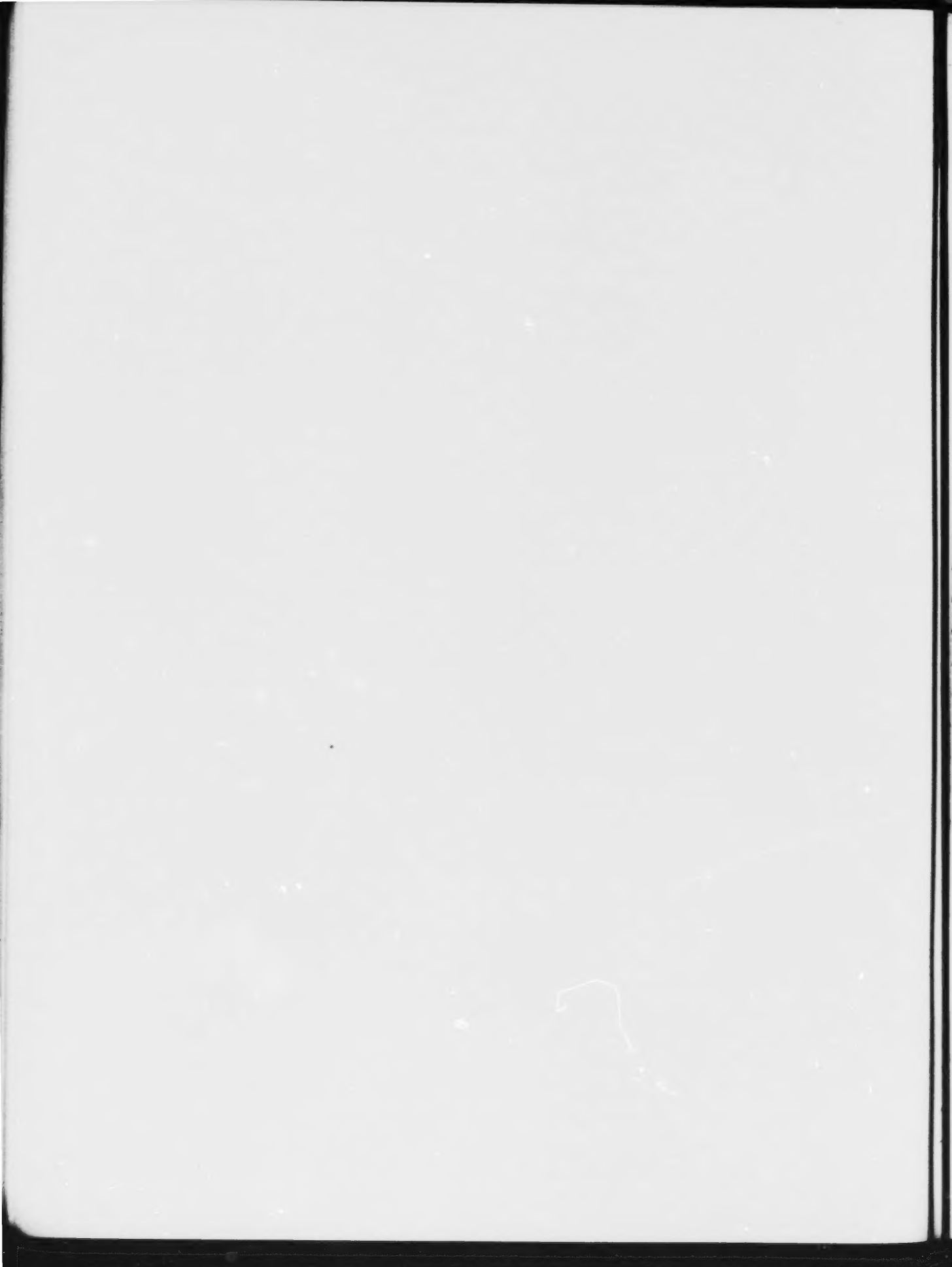
Note 3 This amount excludes:

- (a) Guaranteed liabilities of government entities described in the table below, net of sinking funds and intra-governmental holdings:

	In thousands	
	1982	1981
Treasury Branches Deposits Fund	\$2,547,175	\$2,246,019
Alberta Municipal Financing Corporation	1,929,117	1,714,830
Alberta Government Telephones Commission	223,576	250,144
Alberta Housing Corporation	117,097	110,828
Alberta Resources Railway Corporation	57,079	60,004
Alberta Home Mortgage Corporation	11,927	24,249
	<u>\$4,885,971</u>	<u>\$4,406,074</u>

The Treasury Branches Deposits Fund and Alberta Municipal Financing Corporation have substantial financial assets to meet their liabilities. At March 31, 1982 the Treasury Branches Deposits Fund had financial assets of \$2,663,987,000 to meet guaranteed deposits of \$2,656,589,000 (1981 — \$2,336,562,000 and \$2,325,223,000), and Alberta Municipal Financing Corporation had financial assets of \$3,270,203,000 to meet guaranteed debenture debt, net of sinking funds, of \$3,211,693,000 (1981 — \$2,431,864,000 and \$2,353,424,000).

- (b) Any liability under:
the Public Service Pension Act, the Local Authorities Pension Act, the M.L.A. Pension Act, the Public Service Management Pension Act, the Special Forces Pension Act, the Teachers' Retirement Fund Act and the Universities Academic Pension Act
the Retirement Annuities Act
the long term disability income continuance plan
the international aid programme
the Workers' Compensation Act.
- (c) Any obligations of the Province relative to the Syncrude project other than the guarantees of \$230,000,000 and \$7,289,000 included in the preceding summary.
- (d) Any liability:
- (1) under the Federal Provincial Employment Loans Programme, 1971, whereby the Province guaranteed federal loans to municipalities made to finance the acceleration or enlargement of certain capital development projects with the object of stimulating growth in employment, particularly during the winter months. The estimated total of guaranteed loans outstanding under the programme at March 31, 1982 was \$4,322,000 (1981 — \$4,599,000).
 - (2) of the Province under its guarantee that the contractual obligations of Rocky Mountain Life Insurance Company to the Company's policy holders will be met. At December 31, 1981 the excess of liabilities over assets of Rocky Mountain Life Insurance Company was \$2,384,000 (1980 — \$2,367,000).
 - (3) for future claims on the Alberta General Insurance Company as a result of insurance business transacted to March 31, 1982.
 - (4) under section 31(6) of the Public Trustee Act which provides that the Province guarantees that the common fund together with the special reserve fund will be sufficient for the purpose of paying lawful claims that are payable out of the common fund. For the year ended December 31, 1981 the two funds earned \$1,319,000 in excess of distributions and administration costs of \$6,473,000 (1980 — \$265,000 and \$3,835,000). At December 31, 1981 the total retained earnings of the two funds together amounted to \$8,150,000 (1980 — \$6,831,000).
 - (5) under agreements to share in the capital cost of water pollution control facilities and air pollution control facilities (including odour abatement facilities).



SECTION 3

1981-82 PUBLIC ACCOUNTS

REVOLVING FUNDS — FINANCIAL STATEMENTS

Contents:	Page
Introduction	3.2
Culture:	
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Utilities and Telephones:	
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REVOLVING FUNDS — FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1982

Introduction:

Revolving funds are defined in section 1(1)(u) of the Financial Administration Act. The funds are authorized by the Legislative Assembly to draw from the General Revenue Fund, monies not to exceed a statutory limit at any one time, which together with receipts may be expended for specified purposes. The funds represent either a line of credit to be drawn as required on the General Revenue Fund or a segregation of cash advanced from the General Revenue Fund.

Receipts are generated by the provision of services or sale of materials to other branches within a department, to other departments of the Government or to the public.

The estimated net increase of a fund, exclusive of increases in cash or financial claims held and financial claims on the fund, is disclosed in the Province's budget as a statutory payment from the General Revenue Fund. To reflect this in the accounts of the General Revenue Fund the financial assets and liabilities of revolving funds are included in the Statement of Reported Assets, Liabilities and Net Assets. Net payments from the fund, adjusted for changes in financial assets and liabilities, are disclosed as statutory appropriations in the Statement of Budgetary Revenue and Expenditure, Section 2, Statement 2.2.

CULTURE REVOLVING FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

Auditor's Report
Balance Sheet
Statement of Operations and Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Gross Profit by Sales Location

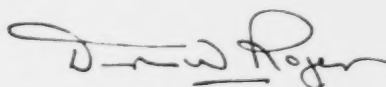
AUDITOR'S REPORT

To the Minister of Culture

I have examined the balance sheet of the Culture Revolving Fund as at March 31, 1982 and the statements of operations and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
June 25, 1982



C.A.
Auditor General

CULTURE REVOLVING FUND
BALANCE SHEET
AS AT MARCH 31, 1982

	<u>1982</u>	<u>1981</u>
ASSETS		
Current:		
Cash	\$ 6,425	\$ 5,925
Accounts receivable	9,402	9,661
Equipment sales program — instalments receivable due within one year	22,033	33,513
Inventories	140,598	95,178
Prepaid expenses	7,870	11,784
	<u>186,328</u>	<u>156,061</u>
Equipment sales program — instalments receivable	<u>16,694</u>	<u>33,203</u>
Fixed:		
Equipment, at cost	21,913	18,037
Less: Accumulated depreciation	8,561	7,778
	<u>13,352</u>	<u>10,259</u>
	<u>\$216,374</u>	<u>\$199,523</u>
LIABILITIES		
Current:		
Accounts payable	\$ 37,088	\$ 13,518
Provincial Treasurer's advance	306	78,276
Surplus, Statement B	178,980	107,729
	<u>179,286</u>	<u>186,005</u>
	<u>\$216,374</u>	<u>\$199,523</u>

The accompanying notes are part
of these financial statements.

REVOLVING FUNDS

Statement B

CULTURE REVOLVING FUND
STATEMENT OF OPERATIONS AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Sales, Schedule I	\$881,116	\$746,995
Deduct:		
Cost of goods sold:		
Inventory at beginning of year	95,178	84,347
Purchases	347,162	311,352
	442,340	395,699
Less: Inventory at end of year	140,598	95,178
	301,742	300,521
Gross profit, Schedule I	579,374	446,474
Expenses:		
Salaries, wages and employee benefits	359,234	308,955
Sales supplies	22,896	12,527
Advertising	6,724	10,437
Laundry	2,036	1,302
Uniforms and tuxedos	1,637	1,221
Printing	1,624	597
Depreciation	1,519	1,554
Repairs and maintenance	1,317	654
Travel	1,105	340
Stationery and office supplies	560	358
Breakage and spoilage	482	289
Miscellaneous	1,260	511
	400,394	338,745
Net profit for the year	178,980	107,729
Surplus at beginning of year	107,729	3,660
	286,709	111,389
Deduct: Remitted to Province of Alberta	107,729	3,660
Surplus at end of year	\$178,980	\$107,729

CULTURE REVOLVING FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Funds were provided from:		
Net profit for the year	\$ 178,980	\$107,729
Depreciation	1,519	1,554
Disposal of fixed assets	963	—
	<u>181,462</u>	<u>109,283</u>
Funds from operations	833,338	670,075
Advances from the Provincial Treasurer		
Proceeds from non-current portion of equipment sales program instalments receivable	16,509	28,525
	<u>1,031,309</u>	<u>807,883</u>
Funds were applied to:		
Repayment of advances from the Provincial Treasurer	911,308	774,532
Remittance to Province of Alberta	107,729	3,660
Purchase of fixed assets	5,575	113
	<u>1,024,612</u>	<u>778,305</u>
Increase in working capital	6,697	29,578
Working capital at beginning of year	142,543	112,965
Working capital at end of year	<u>\$ 149,240</u>	<u>\$142,543</u>
Analysis of changes in components of working capital:		
Increase (decrease) in current assets:		
Cash	\$ 500	\$ (384)
Accounts receivable	(259)	2,969
Equipment sales program — instalments receivable due within one year	(11,480)	257
Inventories	45,420	10,831
Prepaid expenses	(3,914)	3,919
	<u>30,267</u>	<u>17,592</u>
Decrease (increase) in current liabilities:		
Accounts payable	(23,570)	11,986
Increase in working capital	<u>\$ 6,697</u>	<u>\$ 29,578</u>

CULTURE REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

- Note 1 Authority**
The Culture Revolving Fund operates under the authority of the Department of Culture Act, Chapter D-15, Revised Statutes of Alberta 1980.
- Note 2 Significant Accounting Policies**
Inventories:
Inventories are valued at the lower of cost, which is determined on a first-in first-out basis, and estimated net realizable value.
Depreciation:
Equipment is depreciated on a straight-line basis at the rate of 10% per annum.
Administrative Expenses:
Accommodation, office furniture and furnishings and certain other administrative services are provided by the General Revenue Fund of the Province of Alberta. Accordingly, the related costs are not reflected in the financial statements.
- Note 3 Approval of Financial Statements**
These financial statements were approved by management on June 25, 1982.

REVOLVING FUNDS

Schedule 1

CULTURE REVOLVING FUND
SCHEDULE OF GROSS PROFIT
BY SALES LOCATION
FOR THE YEAR ENDED MARCH 31, 1982

	1982			1981		
	Sales	Cost of Sale	Gross Profit	Sales	Cost of Sales	Gross Profit
Jubilee Auditoriums:						
Northern:						
Beverages	\$218,743	\$ 56,927	\$161,816	\$156,489	\$ 45,372	\$111,117
Commissary	99,194	39,037	60,157	80,520	32,034	48,486
	<u>317,937</u>	<u>95,964</u>	<u>221,973</u>	<u>237,009</u>	<u>77,406</u>	<u>159,603</u>
Southern:						
Beverages	302,198	80,665	221,533	234,368	69,405	164,963
Commissary	115,719	39,178	76,541	94,481	37,741	56,740
	<u>417,917</u>	<u>119,843</u>	<u>298,074</u>	<u>328,849</u>	<u>107,146</u>	<u>221,703</u>
	<u>735,854</u>	<u>215,807</u>	<u>520,047</u>	<u>565,858</u>	<u>134,552</u>	<u>381,306</u>
Provincial Museum and Archives:						
Bookshop:						
Books	114,403	77,889	36,514	140,541	99,121	41,420
Publications	1,834	887	947	1,591	1,157	434
Prints	12,790	7,159	5,631	14,720	7,378	7,342
Monographs	43	—	43	6,289	4,509	1,780
	<u>129,070</u>	<u>85,935</u>	<u>43,135</u>	<u>163,141</u>	<u>112,165</u>	<u>50,976</u>
Archives:						
Reproduction	16,192	—	16,192	14,896	—	14,896
Equipment sales program	—	—	—	3,100	3,804	(704)
	<u>145,262</u>	<u>85,935</u>	<u>59,327</u>	<u>181,137</u>	<u>115,969</u>	<u>65,168</u>
	<u>\$881,116</u>	<u>\$301,742</u>	<u>\$579,374</u>	<u>\$746,995</u>	<u>\$300,521</u>	<u>\$446,474</u>

SCHOOL BOOK BRANCH
FINANCIAL STATEMENTS
MARCH 31, 1982

Auditor's Report
Balance Sheet
Statement of Operations and Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements

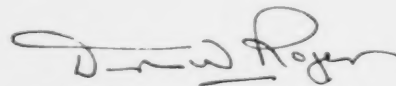
AUDITOR'S REPORT

To the Minister of Education

I have examined the balance sheet of the School Book Branch as at March 31, 1982 and the statements of operations and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the School Book Branch as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
September 20, 1982



C.A.
Auditor General

Statement A

SCHOOL BOOK BRANCH
BALANCE SHEET
AS AT MARCH 31, 1982

	<u>1982</u>	<u>1981</u>
ASSETS		
Current:		
Cash	\$ 108,473	\$ 98,239
Accounts receivable	1,198,486	930,625
Inventory (Note 2)	8,252,732	3,965,083
Prepaid expenses	36,466	35,933
	<u>9,596,157</u>	<u>5,029,880</u>
Fixed:		
Vehicles and equipment, at cost	257,488	186,258
Less: Accumulated depreciation	81,737	58,844
	<u>175,751</u>	<u>127,414</u>
	<u>\$9,771,908</u>	<u>\$5,157,294</u>
LIABILITIES		
Current:		
Accounts payable	\$ 267,906	\$ 323,363
Provincial Treasurer's advance	8,921,657	3,975,912
Surplus, Statement B	582,345	858,019
	<u>\$9,771,908</u>	<u>\$5,157,294</u>

The accompanying notes are part
of these financial statements.

SCHOOL BOOK BRANCH
STATEMENT OF OPERATIONS AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Sales (Note 3)	\$15,194,356	\$13,110,260
Deduct: Cost of goods sold:		
Inventory at beginning of year	3,965,083	2,926,054
Purchases	17,749,473	12,508,728
Freight and duty	133,563	121,444
	21,848,119	15,556,226
Less: Inventory at end of year	8,252,732	3,965,083
	13,595,387	11,591,143
Gross profit	1,598,969	1,519,117
Expenses:		
Salaries and wages	1,286,430	1,088,336
Employee benefits	95,369	36,928
Printing and supplies	80,728	55,943
Postage	58,236	40,605
Freight on sales	33,603	34,017
Depreciation	28,802	20,564
Vehicles	6,890	4,932
Travelling	3,345	2,625
Telephone and telegraph	1,189	831
Miscellaneous	5,499	8,816
	1,600,091	1,293,597
Net profit (loss) for the year	(1,122)	225,520
Surplus at beginning of year	858,019	632,499
	856,897	858,019
Remitted to Provincial Treasurer	(274,552)	—
Surplus at end of year	\$ 582,345	\$ 858,019

SCHOOL BOOK BRANCH
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Funds were provided from:		
Net profit (loss) for the year	\$ (1,122)	\$ 225,520
Depreciation	28,802	20,564
Funds from operations	27,680	246,084
Advances from the Provincial Treasurer	19,932,120	14,260,627
Proceeds from disposal of fixed assets	2,069	1,900
	<u>19,961,869</u>	<u>14,508,611</u>
Funds were applied to:		
Repayment of advances from the Provincial Treasurer	14,986,375	13,191,577
Remitted to Provincial Treasurer	274,552	—
Purchase of fixed assets	79,208	117,364
	<u>15,340,135</u>	<u>13,308,941</u>
Increase in working capital	4,621,734	1,199,670
Working capital at beginning of year	4,706,517	3,506,847
Working capital at end of year	<u>\$ 9,328,251</u>	<u>\$ 4,706,517</u>
Analysis of changes in components of working capital:		
Increase in current assets:		
Cash	\$ 10,234	\$ 27,922
Accounts receivable	267,861	44,318
Inventory	4,287,649	1,039,029
Prepaid expenses	533	22,710
	<u>4,566,277</u>	<u>1,133,979</u>
Decrease in current liabilities:		
Accounts payable	55,457	65,691
Increase in working capital	<u>\$ 4,621,734</u>	<u>\$ 1,199,670</u>

**SCHOOL BOOK BRANCH
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982**

- Note 1 Authority**
The School Book Branch operates under the authority of the Department of Education Act, Chapter D-17, Revised Statutes of Alberta 1980.
- Note 2 Significant Accounting Policies**
Inventory is valued at the lower of cost or estimated net realizable value which is determined on a first-in first-out basis.
Vehicles and equipment are depreciated to 10% of cost on a straight -line basis at the following rates per annum:
- | | | |
|--------------------|------------------|-----|
| Vehicles | first year | 25% |
| | second year | 15% |
| | subsequent years | 10% |
| Office equipment | | 10% |
| Computer equipment | | 20% |
- Note 3 Sales**
Sales include \$2,037,719 (1981 \$1,768,597) contributed by the Province of Alberta in respect of an additional discount allowed to school districts and divisions, counties and approved private schools under the text book rental plan in accordance with Order in Council 935/57 (as amended).
- Note 4 Administration Expenses**
Office and warehouse furniture and accommodation are provided to the School Book Branch at no cost by the Province of Alberta and accordingly are not reflected in these financial statements.
- Note 5 Approval of Financial Statements**
These financial statements were approved by Management on September 20, 1982.

WATER RESOURCES REVOLVING FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

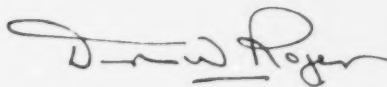
Auditor's Report
Balance Sheet
Statement of Operations and Deficit
Statement of Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Environment

I have examined the balance sheet of the Water Resources Revolving Fund as at March 31, 1982 and the statements of operations and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
September 14, 1982

C.A.
Auditor General

**WATER RESOURCES REVOLVING FUND
BALANCE SHEET
AS AT MARCH 31, 1982**

	1982	1981
ASSETS		
Current:		
Accounts receivable	\$ 881,298	\$ 155,228
Materials, at cost	342,826	349,972
	<u>1,224,124</u>	<u>505,200</u>
Fixed:		
Equipment, at cost	4,052,803	3,449,179
Less: Accumulated depreciation	1,413,076	1,052,656
	<u>2,639,727</u>	<u>2,396,523</u>
	<u>\$3,863,851</u>	<u>\$2,901,723</u>
LIABILITIES		
Current:		
Accounts payable	\$ 795,121	\$ 341,014
Provincial Treasurer's advance	3,087,566	2,575,193
	<u>3,882,687</u>	<u>2,916,207</u>
Deficit, Statement B	(18,836)	(14,484)
	<u>\$3,863,851</u>	<u>\$2,901,723</u>

The accompanying notes are part
of these financial statements.

Statement B

**WATER RESOURCES REVOLVING FUND
STATEMENT OF OPERATIONS AND DEFICIT
FOR THE YEAR ENDED MARCH 31, 1982**

	1982	1981
Revenue:		
Material and gas sales	\$7,339,427	\$196,749
Less: Cost of goods sold	7,321,328	191,414
	<u>18,099</u>	<u>5,335</u>
Gross profit on sales	880,544	637,946
Equipment rental	<u>898,643</u>	<u>643,281</u>
Expenses:		
Operation of equipment	502,011	344,876
Depreciation	385,333	345,391
Shops	24,753	18,433
Equipment rental	6,875	3,891
Office supplies	5,676	6,159
Communications	4,057	3,772
Freight and postage	2,274	1,905
Other	1,761	1,772
	<u>932,740</u>	<u>726,199</u>
Operating deficit for the year	34,097	82,918
Gain on disposal of equipment	29,745	58,648
	<u>4,352</u>	<u>24,270</u>
Deficit for the year	14,484	(9,786)
Deficit (surplus) at beginning of year	<u>14,484</u>	<u>(9,786)</u>
Deficit at end of year	<u>\$ 18,836</u>	<u>\$ 14,484</u>

**WATER RESOURCES REVOLVING FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982**

	1982	1981
Funds were provided from:		
Increase in Provincial Treasurer's advance	\$512,373	\$ 540,002
Depreciation	385,333	345,391
Proceeds from disposal of fixed assets	36,385	60,243
	<u>934,091</u>	<u>945,636</u>
Funds were applied to:		
Purchase of fixed assets	635,177	1,082,175
Deficit for the year	34,097	82,918
	<u>669,274</u>	<u>1,165,093</u>
Increase (decrease) in working capital	264,817	(219,457)
Working capital at beginning of year	164,186	383,643
Working capital at end of year	<u>\$429,003</u>	<u>\$ 164,186</u>

**WATER RESOURCES REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982**

Note 1 Authority

The Water Resources Revolving Fund operates under the authority of the Water Resources Act, Chapter W-5, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

(i) Depreciation is calculated on a straight-line basis over the estimated useful life of the assets at the following rates per annum:

General equipment	— 20%
Light mobile equipment	— 25%
Tractor units and heavy equipment	— 3 ¹ / ₄ to 12 ¹ / ₂ %
Aluminum water pipe	— 6 ² / ₃ %
Small equipment	— 33 ¹ / ₃ %

(ii) Major overhauls, significantly extending the life of equipment, are depreciated on a straight-line basis over periods not exceeding five years.

(iii) Materials are valued at weighted average cost.

(iv) Certain administration and other costs are provided at no charge by the Province of Alberta and accordingly are not reflected in these financial statements. These costs include salaries and wages, certain overheads and the rental charges for the Edmonton, Lethbridge and Grande Prairie warehouses.

Note 3 Comparative Figures

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 4 Approval of Financial Statements

These financial statements were approved by management on September 14, 1982.

GOVERNMENT SERVICES REVOLVING FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

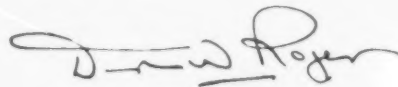
Auditor's Report
Balance Sheet
Statement of Income and Retained Earnings
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Cost of Sales
Schedule of Service Revenue
Schedule of Operating Expenses
Schedule of Net Income by Division

AUDITOR'S REPORT

To the Minister of
Government Services

I have examined the balance sheet of the Government Services Revolving Fund as at March 31, 1982 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
October 22, 1982

C.A.
Auditor General

GOVERNMENT SERVICES REVOLVING FUND
BALANCE SHEET
AS AT MARCH 31, 1982

Statement A

	1982	1981
ASSETS		
Current:		
Accounts receivable	\$26,406,248	\$25,067,418
Inventories (Note 5)	5,654,906	4,393,731
Prepaid expenses	40,050	4,812
	<u>32,101,204</u>	<u>29,465,961</u>
Fixed: (Note 6)		
Computer, transportation and general equipment, at cost	77,120,201	56,355,220
Less: Accumulated depreciation	<u>29,454,922</u>	<u>19,699,627</u>
	47,665,279	36,655,593
Trust:		
Province of Alberta general trust account	253,756	145,236
	<u>\$80,020,239</u>	<u>\$66,266,790</u>
LIABILITIES		
Current:		
Accounts payable	\$ 8,213,809	\$14,675,258
Accumulated provision for aircraft overhaul (Note 7)	382,991	236,411
Provincial Treasurer's advance	68,648,669	48,913,149
Retained earnings, Statement B	2,521,014	2,296,736
Trust:		
Contract holdbacks payable	253,756	145,236
	<u>\$80,020,239</u>	<u>\$66,266,790</u>

The accompanying notes are part
of these financial statements.

GOVERNMENT SERVICES REVOLVING FUND
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1982

Statement B

	1982	1981
Sales	\$42,767,895	\$39,329,425
Cost of sales, Schedule 1	<u>38,498,560</u>	<u>35,087,275</u>
Gross profit	4,269,335	4,242,150
Service revenue, Schedule 2	54,645,768	45,878,685
	<u>58,915,103</u>	<u>50,120,835</u>
Operating expenses, Schedule 3	<u>58,690,825</u>	<u>48,795,500</u>
Net income, Schedule 4	224,278	1,325,335
Retained earnings at beginning of year	2,296,736	971,401
Retained earnings at end of year	<u>\$ 2,521,014</u>	<u>\$ 2,296,736</u>

Statement C

GOVERNMENT SERVICES REVOLVING FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Funds were provided from:		
Net income	\$ 224,278	\$ 1,325,335
Add (deduct) items not involving current funds:		
Depreciation	11,375,707	7,113,817
Provision for aircraft overhaul	395,951	234,966
Gain on disposal of fixed assets	(487,602)	(37,737)
Funds from operations	11,508,334	8,636,381
Advances from the Provincial Treasurer	120,936,892	90,609,491
Proceeds from disposal of fixed assets	2,414,315	1,208,679
	<u>134,859,541</u>	<u>100,454,551</u>
Funds were applied to:		
Repayment of advances from the Provincial Treasurer	101,201,372	81,785,001
Purchase of fixed assets	24,312,106	16,075,014
Aircraft overhaul expenditure	249,371	117,051
	<u>125,762,849</u>	<u>97,977,066</u>
Increase in funds	9,096,692	2,477,485
Funds at beginning of year	14,790,703	12,313,218
Funds at end of year	<u>\$ 23,887,395</u>	<u>\$ 14,790,703</u>

**GOVERNMENT SERVICES REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982**

Note 1 Authority

The Government Services Revolving Fund operates under the authority of the Department of Government Services Act, Chapter D-21, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

(a) General

These financial statements reflect all operations of the Department of Government Services which were financed by the Revolving Fund. The Fund finances part of the operations of the following:

Information Services Division
Operating and Maintenance Division
Public Affairs Bureau
Supply Division

All internal transactions have been eliminated in the preparation of these financial statements.

(b) Administration Expenses

Accommodation, basic office furnishings, certain administrative salaries and other administrative expenses are provided by the General Revenue Fund of the Province of Alberta at no cost and, accordingly, are not reflected in these financial statements.

(c) Depreciation

Fixed assets, except automobiles and trucks, are depreciated on a straight line basis over the estimated useful life of the asset. The estimated useful life for major asset categories is as follows:

Computer hardware	3 to 10 years
Computer software	3 or 5 years
Aircraft	12 years
Other equipment	5 to 10 years

Automobiles and trucks are depreciated on a modified straight line basis over their estimated useful life of 10 years. The modified straight line basis results in a reducing depreciation charge at various stages throughout the estimated useful life.

Major assets within the above categories are periodically reviewed for changes in estimated useful life or salvage value. As a result of this review depreciation for the year ended March 31, 1982 has been increased by \$1,000,000 in respect of computer hardware.

(d) Inventories

Inventories are valued at the lower of cost or net realizable value. Cost is determined on a first in, first out basis, except for automotive and office equipment parts and commodity items which utilize a weighted average basis, and aircraft parts which are specifically identified.

(e) Leases

All leases can be cancelled by the Fund at the end of any fiscal year and are therefore accounted for as operating leases.

(f) Cost of Sales

Cost of sales are calculated as follows:

Operating and Maintenance Division —	cost of direct material, labour and other purchased services.
Public Affairs Bureau —	cost of direct materials, production supplies and other purchased services.
Supply Division —	cost of direct material.

(g) Provision for Aircraft Overhaul

This provision is based on the estimated amounts required for aircraft engine overhauls and is calculated on the basis of hours of use.

Aircraft overhaul expenditure is charged to the accumulated provision.

Note 3 Change in Organizational Structure

Effective April 1, 1981 the Equipment and Transportation Enterprise, previously responsible for provision of aircraft services and automotive rentals and services to government departments, was transferred from the Operating and Maintenance Division to the Supply Division. Also effective April 1, 1981 aircraft services, previously part of the Equipment and Transportation Enterprise, was established as a separate enterprise.

Note 4 Change in Scope of Operations

Effective January 1, 1982 the Public Affairs Bureau, responsible for provision of printing and publishing services to government departments, ceased to operate as part of the Revolving Fund apart from completing work in progress.

Note 5 Inventories

Inventories are summarized as follows:

	1982	1981
Raw materials and finished goods	\$4,904,700	\$4,042,058
Work in progress	1,698	6,500
	<u>4,906,398</u>	<u>4,048,558</u>
Consumable supplies	748,508	345,173
	<u>\$5,654,906</u>	<u>\$4,393,731</u>

Note 6 Fixed Assets

Fixed assets are detailed as follows:

	1982		1981	
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Computer hardware	\$33,282,445	\$18,487,927	\$14,794,418	\$ 9,391,935
Computer software	2,584,108	925,841	1,658,267	780,020
Automobiles and trucks	30,332,487	8,341,545	21,990,942	20,886,696
Aircraft	7,505,022	658,323	6,846,699	4,149,451
Printing and photocopying	1,565,511	521,560	1,043,951	572,675
Office and general equipment	1,735,882	452,806	1,283,076	839,129
Shop equipment	114,846	66,920	47,926	35,687
	<u>\$77,120,201</u>	<u>\$29,454,922</u>	<u>\$47,665,279</u>	<u>\$36,655,593</u>

Note 7 Accumulated Provision for Aircraft Overhaul

The accumulated provision consists of:

	1982	1981
Balance at beginning of year	\$236,411	\$118,496
Add: Current provision	395,951	234,966
	<u>632,362</u>	<u>353,462</u>
Deduct: Aircraft overhaul expenditure	249,371	117,051
Balance at end of year	<u>\$382,991</u>	<u>\$236,411</u>

Note 8 Commitments

The annual rent and maintenance payable for computer hardware by the Fund in each of the next five years under long-term agreements in effect at March 31, 1982 is as follows:

1982-83 —	\$5,394,049
1983-84 —	4,526,359
1984-85 —	2,396,529
1985-86 —	1,457,366
1986-87 —	1,223,389

These agreements can be cancelled by the Fund at the end of any fiscal year.

Note 9 Subsequent Event

In June 1982 the Information Services Division sold certain computer hardware, incurring a loss on disposal of approximately \$1,500,000.

Note 10 Comparative Figures

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 11 Approval of Financial Statements

These financial statements were approved by management on October 22, 1982.

GOVERNMENT SERVICES REVOLVING FUND
COST OF SALES
FOR THE YEAR ENDED MARCH 31, 1982

Schedule 1

	1982	1981
Inventories at beginning of year	\$ 4,048,558	\$ 3,877,623
Purchases	39,356,400	35,258,210
	<u>43,404,958</u>	<u>39,135,833</u>
Inventories at end of year	4,906,398	4,048,558
	<u>\$38,498,560</u>	<u>\$35,087,275</u>

GOVERNMENT SERVICES REVOLVING FUND
SERVICE REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

Schedule 2

	1982	1981
Data processing	\$29,408,314	\$21,807,621
Equipment rental	15,637,658	11,539,665
Systems consulting	6,922,639	10,696,326
Cartage	1,203,033	703,095
Microfilming	809,119	524,382
Gain on disposal of fixed assets	487,602	37,737
Computer and software sales	167,751	558,204
Miscellaneous	9,652	11,655
	<u>\$54,645,768</u>	<u>\$45,878,685</u>

GOVERNMENT SERVICES REVOLVING FUND
OPERATING EXPENSES
FOR THE YEAR ENDED MARCH 31, 1982

Schedule 3

	1982	1981
Manpower	\$21,004,239	\$15,304,006
Depreciation	11,375,707	7,113,817
Rentals	8,672,768	6,683,184
Repairs and maintenance	7,354,941	5,329,611
Professional, technical and labour services	4,194,212	9,848,655
Materials and supplies	3,148,173	2,003,746
Licences and other fees	1,004,053	689,515
Freight and postage	658,358	528,859
Travel	648,994	458,050
Provision for aircraft overhaul	395,951	234,966
Computer and software purchases for resale	167,751	558,204
Telephone and communications	44,338	38,340
Miscellaneous	21,340	4,547
	<u>\$58,690,825</u>	<u>\$48,795,500</u>

**GOVERNMENT SERVICES REVOLVING FUND
NET INCOME BY DIVISION
FOR THE YEAR ENDED MARCH 31, 1982**

	1982					1981
	Sales	Cost of Sales	Gross Profit (Loss)	Service Revenue	Operating Expenses	Net Income (Loss)
Information Services Division:						
Central Micrographics Enterprise	\$ —	\$ —	\$ —	\$ 812,377	\$ 621,496	\$ 190,881
Computer Processing Enterprise	—	—	—	30,360,952	31,384,491	(1,023,539)
Computer Systems Enterprise	—	—	—	7,380,393	7,037,079	343,314
Computer and software sales	—	—	—	167,751	167,751	—
Intra-divisional eliminations	—	—	—	(671,771)	(671,771)	—
	—	—	—	38,049,702	38,539,046	(489,344)
	—	—	—	—	—	64,739
Operating and Maintenance Division:						
Work Orders	7,638,467	7,351,570	286,897	—	132,305	154,592
	—	—	—	—	—	569,571
Public Affairs Bureau:						
Communications Production Enterprise	15,169,784	15,173,005	(3,221)	—	—	(3,221)
	—	—	—	—	—	229
Supply Division:						
Office Services Enterprise	2,011,281	772,273	1,239,008	(11,048)	1,638,206	(410,246)
Warehousing and Distribution Enterprise	19,445,431	16,432,872	3,012,559	1,209,179	3,960,142	261,596
Air Transportation Enterprise	—	—	—	3,902,358	4,004,153	(101,795)
Equipment and Transportation Enterprise	—	—	—	12,326,243	11,513,547	812,696
Intra-divisional eliminations	(260,267)	(114,157)	(146,110)	(80,675)	(226,785)	—
	21,196,445	17,090,988	4,105,457	17,346,057	20,889,263	562,251
	—	—	—	—	—	690,796
Operating results prior to inter-divisional eliminations	44,004,696	39,615,563	4,389,133	55,395,759	59,560,614	224,278
Inter-divisional eliminations	(1,236,801)	(1,117,003)	(119,798)	(749,991)	(869,789)	—
Operating results of Fund	\$42,767,895	\$38,498,560	\$ 4,269,335	\$54,645,768	\$58,690,825	\$ 224,278
	—	—	—	—	—	\$1,325,335

TRANSPORTATION REVOLVING FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

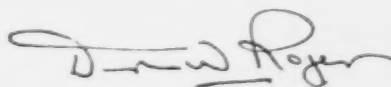
Auditor's Report
Balance Sheet
Statement of Operations and Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Equipment Maintenance and
Operating Expenses
Schedule of Material Sales and Shop
Operations

AUDITOR'S REPORT

To the Minister of Transportation

I have examined the balance sheet of the Transportation Revolving Fund as at March 31, 1982 and the statements of operations and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
September 30, 1982

C.A.
Auditor General

Statement A

TRANSPORTATION REVOLVING FUND
BALANCE SHEET
AS AT MARCH 31, 1982

	1982	1981
ASSETS		
Current:		
Accounts receivable	\$13,133,253	\$12,543,054
Inventories (Note 3)	22,567,452	17,267,492
Land inventory	14,569,478	8,131,442
	<u>50,270,183</u>	<u>37,941,988</u>
Fixed:		
Equipment, at cost	64,336,796	53,222,159
Less: Accumulated depreciation	33,230,928	28,268,405
	<u>31,105,868</u>	<u>24,953,754</u>
	<u>\$81,376,051</u>	<u>\$62,895,742</u>
LIABILITIES AND SURPLUS		
Current:		
Accounts payable	\$ 6,063,323	\$ 6,689,241
Provincial Treasurer's advance	78,678,522	55,284,105
Surplus (deficit), Statement B	(3,365,794)	922,396
	<u>\$81,376,051</u>	<u>\$62,895,742</u>

The accompanying notes are part
of these financial statements.

Statement B

TRANSPORTATION REVOLVING FUND
STATEMENT OF OPERATIONS AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Equipment operation:		
Rentals	\$21,836,169	\$20,064,544
Gain on disposal of equipment, net	274,254	284,163
	<u>22,110,423</u>	<u>20,348,707</u>
Less: Maintenance and operating expenses,		
Schedule 1	21,592,139	15,789,928
Depreciation	6,357,821	5,357,363
	<u>27,949,960</u>	<u>21,147,291</u>
Loss on equipment operation	5,839,537	798,584
Net profit on material sales and shop operations, Schedule 2	<u>1,551,347</u>	<u>1,604,208</u>
Net profit (loss) for the year	(4,288,190)	805,624
Surplus at beginning of year	922,396	116,772
Surplus (deficit) at end of year	<u>\$ (3,365,794)</u>	<u>\$ 922,396</u>

TRANSPORTATION REVOLVING FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

Statement C

	1982	1981
Funds were provided from:		
Operations:		
Net profit (loss) for the year	\$(4,288,190)	\$ 805,624
Items not involving current funds:		
Depreciation	6,357,821	5,357,363
Gain on disposal of equipment, net	(274,254)	(284,163)
	<u>1,795,377</u>	<u>5,878,824</u>
Advances from the Provincial Treasurer	76,005,931	44,701,297
Proceeds from equipment disposals	583,297	461,015
	<u>78,384,605</u>	<u>51,041,136</u>
Funds were applied to:		
Repayment of advances from the		
Provincial Treasurer	52,611,514	42,101,965
Additions to equipment	12,818,978	8,674,494
	<u>65,430,492</u>	<u>50,776,459</u>
Increase in working capital	12,954,113	264,677
Working capital at beginning of year	31,252,747	30,988,070
Working capital at end of year	<u>\$44,206,860</u>	<u>\$31,252,747</u>

TRANSPORTATION REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Transportation Revolving Fund operates under the authority of the Department of Transportation Act, Chapter D-30, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies**(a) Inventories**

Inventories are valued at cost or computed average cost. Gravel inventories are purchased for and maintained by the Department of Transportation. Portions of inventories of lumber and petroleum products are held by third parties.

(b) Land Inventory

Land which is purchased for the Property Services Branch of the Department of Transportation and can be transferred at any time upon request, is valued at cost less recoveries from sales and rentals.

(c) Depreciation

Equipment is depreciated on a straight-line usage basis with the exception of $\frac{1}{4}$ ton trucks which are depreciated on the basis of kilometers used. The approximate useful life of major equipment categories is as follows:

Light trucks	4 years
Heavy trucks	6 or 7 years
Graders, tractors, loaders, trailers, asphalt plants and cranes	8 or 10 years

(d) Administration Expenses

Repair shops, warehouse facilities, head office accommodations, basic office equipment and furnishings and certain salaries and wages are provided by the Province of Alberta at no cost to the Fund, and accordingly are not reflected in these financial statements.

Note 3 Inventories

Inventories are summarized as follows:

	1982	1981
Parts and supplies	\$15,005,633	\$11,986,775
Gravel	5,129,977	2,643,169
Lumber	1,818,612	2,038,005
Petroleum products	306,908	232,570
Work in progress	306,322	366,973
	<u>\$22,567,452</u>	<u>\$17,267,492</u>

Note 4 Comparative Figures

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 5 Approval of Financial Statements

These financial statements were approved by management on September 30, 1982.

Schedule 1

TRANSPORTATION REVOLVING FUND
SCHEDULE OF EQUIPMENT MAINTENANCE AND OPERATING EXPENSES
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Labour	\$ 6,175,600	\$ 5,032,260
Parts	6,134,344	4,861,887
Diesel fuel	3,311,369	1,954,413
Gasoline	2,704,721	1,657,794
Blades	1,647,622	1,205,145
Tires	1,119,742	892,029
Lubrication	562,131	386,863
Miscellaneous	668,302	403,228
	<u>22,323,831</u>	<u>16,393,619</u>
Less: Internal equipment rentals	731,692	603,691
	<u>\$21,592,139</u>	<u>\$15,789,928</u>

Schedule 2

TRANSPORTATION REVOLVING FUND
SCHEDULE OF MATERIAL SALES AND SHOP OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Revenue:		
Material sales	\$29,571,875	\$25,411,520
Shop labour services	1,597,454	1,329,931
Surcharge on land sales	251,084	86,563
	<u>31,420,413</u>	<u>26,828,014</u>
Expenses:		
Cost of material sales	28,027,751	23,947,898
Shop labour	1,232,060	762,937
Administration	609,255	512,971
	<u>29,869,066</u>	<u>25,223,806</u>
Net profit	<u>\$ 1,551,347</u>	<u>\$ 1,604,208</u>

LAND PURCHASE FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

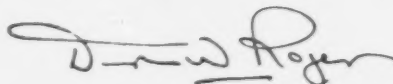
Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the balance sheet of the Land Purchase Fund as at March 31, 1982 and the statements of revenue, expenditure and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
October 14, 1982

C.A.
Auditor General

**LAND PURCHASE FUND
BALANCE SHEET
MARCH 31, 1982**

Statement A

	1982	1981
ASSETS		
Deposit in the Consolidated Cash Investment Trust Fund of the Province of Alberta	\$ 10,020,982	\$ 940,184
Deposits in trust with agents	19,224,671	19,590,837
Accrued interest and accounts receivable	529,322	387,805
Land and buildings (Note 3)	120,944,850	60,158,967
	<u>\$150,719,825</u>	<u>\$81,077,793</u>
LIABILITIES AND SURPLUS		
Liabilities:		
Accounts payable	\$ 4,231,849	\$ 180,818
Mortgage payable (Note 3)	280,000	372,064
Due to the General Revenue Fund of the Province of Alberta:		
Current account	10,668,990	3,119,347
Advances	135,000,000	76,893,000
	<u>150,180,839</u>	<u>80,565,229</u>
Surplus, Statement B	538,986	512,564
	<u>\$150,719,825</u>	<u>\$81,077,793</u>

The accompanying notes are part of these financial statements.

**LAND PURCHASE FUND
STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982**

Statement B

	1982	1981
Revenue:		
Rental income	\$455,539	\$370,295
Interest on transferred land	4,428	75,466
	<u>459,967</u>	<u>445,761</u>
Expenditure:		
Rental expense	433,545	208,665
Net income	26,422	237,096
Surplus at beginning of year	512,564	275,468
Surplus at end of year	<u>\$538,986</u>	<u>\$512,564</u>

LAND PURCHASE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Funds were provided by:	\$ 26,422	\$ 237,096
Net income		
Advances from the General Revenue Fund of the	58,107,000	23,500,000
Province of Alberta	1,291,842	589,198
Sales and transfers of land	280,000	372,064
Mortgage payable	<u>59,705,264</u>	<u>24,698,358</u>
Funds were applied to:	62,077,725	39,706,604
Purchases of land	372,064	—
Transfer of mortgage payable	<u>62,449,789</u>	<u>39,706,604</u>
	2,744,525	15,008,246
Net funds required		
Deduct:	11,600,674	2,824,384
Increase in payables		
Increase in accrued interest	(141,517)	(263,158)
and accounts receivable	<u>11,459,157</u>	<u>2,561,226</u>
Increase (decrease) in deposit in the		
Consolidated Cash Investment Trust Fund		
of the Province of Alberta and deposits in	\$ 8,714,632	\$(12,447,020)
trust with agents	<u>8,714,632</u>	<u>\$(12,447,020)</u>

LAND PURCHASE FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Land Purchase Fund operates under the authority of the Government Land Purchases Act, Chapter G-8, Revised Statutes of Alberta 1980. Note 3 provides details of certain borrowings by the Fund and pledgings of fund assets which exceed the powers provided in the Government Land Purchases Act.

Note 2 Significant Accounting Policies and Reporting Practices

- (a) Land and buildings are valued at cost.
- (b) In accordance with provisions of the Act, the Fund is credited only with revenues received from land and proceeds from land transfers and sundry dispositions. Revenues earned on deposits during the year amounting to \$4,271,451 (1981 \$2,931,550) were credited to the General Revenue Fund of the Province of Alberta, in accordance with the Financial Administration Act, Chapter F-9, Revised Statutes of Alberta 1980.
- (c) Accommodation, basic office furniture and furnishings, administrative salaries and other administrative expenses are provided by the General Revenue Fund of the Province of Alberta at no cost and, accordingly, are not reflected in these financial statements.

Note 3 Mortgage Payable

During the year land costing \$481,785 was pledged as security for a mortgage bearing interest at 12½% per annum and maturing on June 1, 1986 with interest payable on June 1 of each year commencing on June 1, 1982 until 1986 and the principal of \$280,000 payable on June 1, 1986.

During the year ended March 31, 1981, land costing \$869,514 was pledged as security for a mortgage bearing interest at 11% per annum and maturing on July 2, 1985. The land was sold during the year and the mortgage transferred to the purchaser.

Note 4 Comparative Figures

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 5 Approval of Financial Statements

These financial statements were approved by management on October 14, 1982.

GAS ALBERTA OPERATING FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

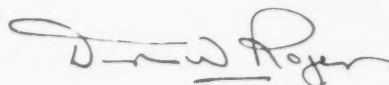
Auditor's Report
Balance Sheet
Statement of Operations and Surplus (Deficit)
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of
Utilities and Telephones

I have examined the balance sheet of the Gas Alberta Operating Fund as at March 31, 1982 and the statement of operations and surplus (deficit) for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
October 18, 1982

C.A.
Auditor General

**GAS ALBERTA OPERATING FUND
BALANCE SHEET
AS AT MARCH 31, 1982**

	<u>1982</u>	<u>1981</u>
ASSETS		
Current:		
Deposits in trust (Note 3)	\$ 3,988,501	\$ 4,170,155
Accounts receivable	10,018,100	6,615,331
Natural gas rebates receivable (Note 4)	2,783,506	3,783,631
	<u>\$16,790,107</u>	<u>\$14,569,117</u>
LIABILITIES AND SURPLUS (DEFICIT)		
Current:		
Accounts payable	\$ 5,976,786	\$ 5,099,705
Collections due to rural gas co-operative associations	559,891	217,861
	<u>6,536,677</u>	<u>5,317,566</u>
Provincial Treasurer's advance	9,850,000	9,850,000
Surplus (deficit), Statement B	403,430	(598,449)
	<u>\$16,790,107</u>	<u>\$14,569,117</u>

The accompanying notes are part
of these financial statements.

GAS ALBERTA OPERATING FUND
STATEMENT OF OPERATIONS AND SURPLUS (DEFICIT)
FOR THE YEAR ENDED MARCH 31, 1982

Statement B

	1982	1981
	REVENUE	
Sale of natural gas	\$18,905,517	\$13,958,610
Billing	106,832	67,101
Interest	79,112	64,655
	<u>19,091,461</u>	<u>14,090,366</u>
	EXPENDITURE	
Purchase of natural gas	22,212,686	17,490,728
Less: Natural gas rebates (Note 4)	4,331,755	4,446,525
	<u>17,880,931</u>	<u>13,044,203</u>
Pipeline operators' charges	1,669,557	1,333,985
Well operators' charges	70,469	68,171
Provision for doubtful accounts	13,628	105,834
	<u>19,634,585</u>	<u>14,552,193</u>
Surplus (deficit) for the year	(543,124)	(461,827)
Surplus (deficit) at beginning of year	(598,449)	(136,622)
	<u>(1,141,573)</u>	<u>(598,449)</u>
Contribution by the Province of Alberta, Department of Utilities and Telephones	1,545,003	—
Surplus (deficit) at end of year	<u>\$ 403,430</u>	<u>\$ (598,449)</u>

**GAS ALBERTA OPERATING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982**

Note 1 Authority

The Gas Alberta Operating Fund operates under the authority of the Rural Gas Act, Chapter R-19, Revised Statutes of Alberta 1980.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

- (a) Administration expenses
Accommodation, basic office furniture, administration salaries and other administration expenses are provided by the Province of Alberta at no cost and accordingly are not reflected in these financial statements.
- (b) Allowance for doubtful accounts
The Fund provides for specific losses on accounts receivable, as well as providing a general allowance for possible losses.
- (c) Changes in financial position
A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta, as follows:

	<u>1982</u>	<u>1981</u>
Operating funds	\$3,428,610	\$3,952,294
Collections on behalf of rural gas co-operative associations	<u>559,891</u>	<u>217,861</u>
	<u>\$3,988,501</u>	<u>\$4,170,155</u>

Note 4 Natural Gas Rebates

Natural gas rebates are receivable under the terms of the Natural Gas Rebates Act, Chapter N-5, Revised Statutes of Alberta 1980 and the Natural Gas Pricing Agreement Act, Chapter N-3, Revised Statutes of Alberta 1980. The gross cost of natural gas purchases is reduced by the following rebates:

	<u>1982</u>	<u>1981</u>
Province of Alberta	\$3,519,299	\$3,839,969
Alberta Petroleum Marketing Commission	<u>812,456</u>	<u>606,556</u>
	<u>\$4,331,755</u>	<u>\$4,446,525</u>

Note 5 Approval of Financial Statements

These financial statements were approved by Management on October 18, 1982.

SECTION 4

1981-82 PUBLIC ACCOUNTS

REGULATED FUNDS — FINANCIAL STATEMENTS

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REGULATED FUNDS — FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1982

Introduction:

Regulated Funds are defined in section 1(1)(s) of the Financial Administration Act as "funds containing public money except public money

- (i) forming part of the General Revenue Fund,
- (ii) received by a revenue officer for deposit in the General Revenue Fund that has not been deposited in the General Revenue Fund,
- (iii) owned or held by a Provincial agency, or
- (iv) invested under the authority of a Heritage Fund vote in an investment that, when made, forms part of the Capital Projects Division of the Alberta Heritage Savings Trust Fund, but does not include a revolving fund or the Treasury Branches Deposits Fund".

Regulated funds are comprised of public money that is not part of the General Revenue Fund because of its special disposition by the Legislature, or public money that has been paid out of the General Revenue Fund into a designated fund by authority of an Act of the Legislature or a supply vote.

That part of a regulated fund that is made up of payments under a supply vote, that is not charged with a liability at the fiscal year end, lapses and is returned to the General Revenue Fund.

Trust funds are included in the definition of regulated funds but, because they represent funds over which the Legislature has no power of appropriation, they are not included in the consolidated financial statements of the Province; they are shown separately in Section 8 — Trust Funds.

Regulated funds exclusive of trust funds are included in the consolidated financial statements of the Province, after adjustment of the accounts to the same basis of accounting as used for the General Revenue Fund.

LOAN FUNDS
SUMMARY FINANCIAL STATEMENTS
MARCH 31, 1982

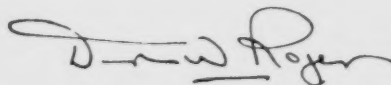
Auditor's Report
Summary Statement of Assets and Liabilities
Summary Statement of Transactions
Notes to the Summary Financial Statements

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the summary statement of assets and liabilities of the Loan Funds as at March 31, 1982 and the summary statement of transactions for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these summary financial statements present fairly the financial position of the Loan Funds as at March 31, 1982 and their transactions for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
October 28, 1982

C.A.
Auditor General

Statement A

LOAN FUNDS
SUMMARY STATEMENT OF ASSETS AND LIABILITIES
MARCH 31, 1982

	Homestead Lease Loan Fund	Municipal Loans Revolving Fund	Rural Electrification Revolving Fund	Students Loan Fund	Total	
					1982	1981
ASSETS						
Cash	\$ 47,611	\$ —	\$ 951,394	\$ —	\$ 999,005	\$ 1,505,081
Deposits in the Consolidated Cash Investment Trust Fund	592,609	—	—	21,720	614,329	625,622
Accounts receivable	—	—	—	4,582	4,582	37,091
Loans receivable (Note 3)	16,811	570,844	40,116,836	424,022	41,128,513	36,788,819
Accrued interest (Note 3)	8,068	15,989	364,211	125,678	513,946	518,101
	<u>\$665,099</u>	<u>\$586,833</u>	<u>\$41,432,441</u>	<u>\$576,002</u>	<u>\$43,260,375</u>	<u>\$39,474,714</u>
LIABILITIES						
Accounts payable	\$ 8,068	\$ 15,989	\$ 447,545	\$220,457	\$ 692,059	\$ 692,769
Deposits held in trust	—	—	—	—	—	61,867
Advances from the Provincial Treasurer	657,031	570,844	40,984,896	355,545	42,568,316	38,720,078
	<u>\$665,099</u>	<u>\$586,833</u>	<u>\$41,432,441</u>	<u>\$576,002</u>	<u>\$43,260,375</u>	<u>\$39,474,714</u>

The accompanying notes are part of
these summary financial statements.

Statement B

LOAN FUNDS
SUMMARY STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1982

	Homestead Lease Loan Fund	Municipal Loans Revolving Fund	Rural Electrification Revolving Fund	Students Loan Fund	Total	
					1982	1981
Receipts:						
Advances from the Provincial Treasurer	\$ —	\$ —	\$5,000,000	\$ —	\$ 5,000,000	\$ 6,000,000
Loan principal repayments	47,611	1,050,085	3,276,385	63,752	4,437,833	5,409,448
Loan interest	—	56,734	885,663	18,021	960,418	899,430
Interest on deposits (Note 4)	—	—	—	11,662	11,662	47,024
Funds collected for distribution to members	—	—	5,693	—	5,693	9,606
	<u>47,611</u>	<u>1,106,819</u>	<u>9,167,741</u>	<u>93,435</u>	<u>10,415,606</u>	<u>12,365,508</u>
Disbursements:						
Loans	—	—	8,775,332	—	8,775,332	8,980,320
Repayment of advances to the Provincial Treasurer	—	1,050,085	—	74,092	1,124,177	3,492,153
Interest transferred to the Provincial Treasurer	—	56,734	876,697	32,475	965,906	1,134,153
Funds distributed to members	—	—	67,560	—	67,560	5,370
	<u>—</u>	<u>1,106,819</u>	<u>9,719,589</u>	<u>106,567</u>	<u>10,932,975</u>	<u>13,611,996</u>
Net receipts (disbursements)	47,611	—	(551,848)	(13,132)	(517,369)	(1,246,488)
Cash and deposits at beginning of year	592,609	—	1,503,242	34,852	2,130,703	3,377,191
Cash and deposits at end of year	<u>\$640,220</u>	<u>\$ —</u>	<u>\$ 951,394</u>	<u>\$ 21,720</u>	<u>\$ 1,613,334</u>	<u>\$ 2,130,703</u>

LOAN FUNDS
NOTES TO THE SUMMARY FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authorities

The authority for operating each of the Loan Funds is as follows:

- (a) Homestead Lease Loan Fund — the Homestead Lease Loan Act, Chapter H-9, Revised Statutes of Alberta 1980.
- (b) Municipal Loans Revolving Fund — The Municipal Capital Expenditure Loans Act, Chapter 213, Revised Statutes of Alberta 1955.
- (c) Rural Electrification Revolving Fund — the Rural Electrification Revolving Fund Act, Chapter R-18, Revised Statutes of Alberta 1980.
- (d) Students Loan Fund — the Students Finance Act, Chapter S-24, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

- (a) Income and expenditure of the Funds are accounted for as follows:
 - (i) all interest earned on the deposits of and on the loans made by the Funds is transferred to the General Revenue Fund.
 - (ii) the Funds are not charged with the administration expenses incurred in their operation as these expenses are reflected in the programme costs of the Departments that administer the Funds.
 - (iii) bad debts are charged to the General Revenue Fund and are reflected in the summary statement of assets and liabilities by reducing the advances from the Provincial Treasurer.
- (b) When the authority for operating the Loan Funds does not designate the interest earned by the Funds to them, in accordance with the Financial Administration Act, Chapter F-9, Revised Statutes of Alberta 1980, the interest earned by these Funds is credited directly to the General Revenue Fund and is not reflected in these financial statements.

Note 3 Allowance for Doubtful Amounts

As bad debts are charged to the Province the following amounts, although considered uncollectable, are included in the reported figures on the summary statement of assets and liabilities:

	1982		1981	
	Rural Electrification Revolving Fund	Students Loan Fund	Rural Electrification Revolving Fund	Students Loan Fund
Loans receivable	\$26,846	\$332,857	\$50,560	\$330,000
Accrued interest	—	98,657	12,959	70,000
	<u>\$26,846</u>	<u>\$431,514</u>	<u>\$63,519</u>	<u>\$400,000</u>

Note 4 Interest Earned on Deposits

Interest earned on deposits of the following Funds has been credited directly to the General Revenue Fund and is not reflected in these summary financial statements:

	1982	1981
Homestead Lease Loan Fund	\$ 93,622	\$ 76,276
Municipal Loans Revolving Fund	29,420	77,847
	<u>\$123,042</u>	<u>\$154,123</u>

Note 5 Approval of Summary Financial Statements

These summary financial statements were approved by management on October 28, 1982.

THE HORNE D CATTLE PURCHASES ACT TRUST ACCOUNT
FINANCIAL STATEMENTS
MARCH 31, 1982

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Unexpended Funds
Notes to the Financial Statements

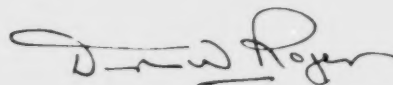
AUDITOR'S REPORT

To the Minister of Agriculture

I have examined the balance sheet of The Horned Cattle Purchases Act Trust Account as at March 31, 1982 and the statement of revenue, expenditure and unexpended funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust Account as at March 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
June 3, 1982



C.A.
Auditor General

Statement A

THE HORNE D CATTLE PURCHASES ACT TRUST ACCOUNT
BALANCE SHEET
AS AT MARCH 31, 1982

	1982	1981
ASSETS		
Deposits in trust (Note 2)	<u>\$1,665,160</u>	<u>\$1,849,936</u>
LIABILITIES AND UNEXPENDED FUNDS		
Unexpended funds, Statement B	<u>\$1,665,160</u>	<u>\$1,849,936</u>
The accompanying notes are part of these financial statements.		

Statement B

THE HORNE D CATTLE PURCHASES ACT TRUST ACCOUNT
STATEMENT OF REVENUE, EXPENDITURE AND UNEXPENDED FUNDS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
REVENUE		
Interest and sundry	<u>\$ 276,260</u>	<u>\$ 253,071</u>
EXPENDITURE		
Grants:		
Stockmen's Memorial Foundation	100,000	100,000
Veterinary Infectious Disease Organization	100,000	—
University of Alberta — Department of Animal Science	80,698	—
Brucellosis testing program	48,228	118,616
Cattle improvement (Note 3)	42,110	25,972
Alberta Milk Producers Association	15,000	—
Alberta Cattle Commission	—	48,638
Alberta Cattle Feeders Association	—	12,725
	<u>386,036</u>	<u>305,951</u>
Cattle market information service, Alberta Cattle Commission	<u>75,000</u>	<u>72,900</u>
	<u>461,036</u>	<u>378,851</u>
Excess of expenditure over revenue	184,776	125,780
Unexpended funds at beginning of year	1,849,936	1,975,716
Unexpended funds at end of year	<u>\$1,665,160</u>	<u>\$1,849,936</u>

THE HORNED CATTLE PURCHASES ACT TRUST ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Horned Cattle Purchases Act Trust Account operates under the authority of the Horned Cattle Purchases Act, Chapter H-10, Revised Statutes of Alberta 1980.

Note 2 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 3 Cattle Improvement

Cattle improvement expenditures include approximately \$24,000 for the purchase of livestock. The livestock was acquired for research purposes only and therefore has not been reflected as an asset of the Trust Account. Upon completion of the research, any proceeds on the sale of livestock will be recorded as revenue.

Note 4 Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 5 Approval of Financial Statements

These financial statements were approved by management on June 3, 1982.

SCHOOL FOUNDATION PROGRAM FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

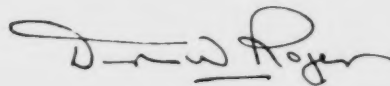
Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Fund Balance
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Education

I have examined the balance sheet of the School Foundation Program Fund as at March 31, 1982 and the statement of revenue, expenditure and fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
September 21, 1982

C.A.
Auditor General

**SCHOOL FOUNDATION PROGRAM FUND
BALANCE SHEET
AS AT MARCH 31, 1982**

	<u>1982</u>	<u>1981</u>
ASSETS		
Current:		
Cash	\$1,696,660	\$12,850,256
Assessments and accounts receivable	3,692	29,268
	<u>\$1,700,352</u>	<u>\$12,879,524</u>
LIABILITIES		
Current:		
Grants payable	\$ 817,087	\$ 1,088,690
Remittances payable to the Province of Alberta	883,265	11,790,834
	<u>\$1,700,352</u>	<u>\$12,879,524</u>

The accompanying notes are part
of these financial statements.

Statement B

**SCHOOL FOUNDATION PROGRAM FUND
STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 1982**

	<u>1982</u>	<u>1981</u>
REVENUE		
Contributions from the Province of Alberta	\$645,500,000	\$560,600,000
Contributions from municipalities on equalized assessment	<u>123,873,773</u>	<u>103,296,300</u>
	<u>769,373,773</u>	<u>663,896,300</u>
EXPENDITURE		
Grants to school authorities, net:		
In respect of 1982 (Note 2)	178,786,083	—
In respect of 1981	587,387,457	167,193,969
In respect of prior years	2,316,968	484,954,397
	<u>768,490,508</u>	<u>652,148,366</u>
Excess of revenue over expenditure	883,265	11,747,934
Fund balance at beginning of year	—	3,042,900
	<u>883,265</u>	<u>14,790,834</u>
Remittances to the Province of Alberta	883,265	14,790,834
Fund balance at end of year	<u>\$ —</u>	<u>\$ —</u>

SCHOOL FOUNDATION PROGRAM FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

- Note 1 Authority
The School Foundation Program Fund operates under the authority of the School Act, Chapter S-3, Revised Statutes of Alberta 1980.
- Note 2 Grants to School Authorities in Respect of 1982
Grants made to school authorities in respect of the current calendar year are provisional estimates based on claims submitted during the preceding year.
- Note 3 Administration Expenses
Salaries, accommodation and other overhead costs incurred in the administration of this Fund have been paid by the Province of Alberta and are not reflected in these financial statements.
- Note 4 Changes in Financial Position
A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.
- Note 5 Approval of Financial Statements
These financial statements were approved by management on September 21, 1982.

ALBERTA PETROLEUM INCENTIVES PROGRAM FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

Auditor's Report
Balance Sheet
Statement of Expenditure and Fund Equity (Deficit)
Notes to the Financial Statements

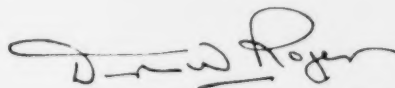
AUDITOR'S REPORT

To the Minister of Energy and
Natural Resources

I have examined the balance sheet of the Alberta Petroleum Incentives Program Fund as at March 31, 1982 and the statement of expenditure and fund equity (deficit) for the period from November 20, 1981 to March 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1982 and the results of its operations for the period then ended in accordance with generally accepted accounting principles.

Edmonton, Alberta
November 22, 1982



C.A.
Auditor General

Statement A

ALBERTA PETROLEUM INCENTIVES PROGRAM FUND
BALANCE SHEET
AS AT MARCH 31, 1982

ASSETS

\$ —

LIABILITIES AND FUND EQUITY (DEFICIT)

Liabilities:

Due to the General Revenue Fund
Fund Equity (Deficit), Statement B

\$ 1,705,544
(1,705,544)

\$ —

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA PETROLEUM INCENTIVES PROGRAM FUND
STATEMENT OF EXPENDITURE AND FUND EQUITY (DEFICIT)
FOR THE PERIOD FROM NOVEMBER 20, 1981 TO MARCH 31, 1982

EXPENDITURE

Administrative expenses (Note 3)
Deficit at end of period

\$ 1,705,544

\$ 1,705,544

ALBERTA PETROLEUM INCENTIVES PROGRAM FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Alberta Petroleum Incentives Program Fund operates under the authority of the Petroleum Incentives Program Act, Chapter P-4.1, Statutes of Alberta 1981, which received Royal Assent and came into force on November 20, 1981.

Note 2 Significant Accounting Policies and Reporting Practices

Contributions from the General Revenue Fund are recorded when requested pursuant to section 3(1) of the Act.

Liabilities for incentive grants are recorded when approved.

Note 3 Administrative Expenses

Administrative expenses are estimated and charged to the Fund pursuant to section 3(8) of the Act. Costs incurred during the period ended March 31, 1982 by the General Revenue Fund in connection with the administration of the Fund are summarized below by nature of expenditure:

Professional, technical and labour services	\$1,202,617
Salaries, wages and payments to contract employees	192,748
Equipment purchase	132,300
Materials and supplies	80,738
Travel expenses	35,888
Advertising	20,437
Employee benefits	14,515
Rentals	11,943
Freight and postage	5,601
Telephone and communications	3,812
Repairs and maintenance	3,182
Allowances and supplementary benefits	1,185
Hospitality	319
Data processing services	259
	<u>\$1,705,544</u>

Note 4 Incentive Grants

The Act provides for retroactive application of the program to January 1, 1981. As no applications were received by the Fund prior to March 31, 1982 in respect of the period January 1, 1981 to March 31, 1982, no incentive grants were paid. Payment of incentive grants in respect of qualifying activities of applicants carried out between January 1, 1981 and March 31, 1982 will be made in subsequent years. The amount to be expended is not determinable.

Note 5 Approval of Financial Statements

These financial statements were approved by management on November 22, 1982.

FOREST DEVELOPMENT RESEARCH TRUST FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

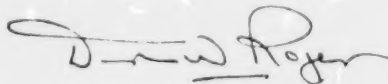
Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Unexpended Funds
Notes to the Financial Statements

AUDITOR'S REPORT

To the Council of the Forest Development
Research Trust Fund

I have examined the balance sheet of the Forest Development Research Trust Fund as at March 31, 1982 and the statement of revenue, expenditure and unexpended funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
August 19, 1982

C.A.
Auditor General

FOREST DEVELOPMENT RESEARCH TRUST FUND
BALANCE SHEET
AS AT MARCH 31, 1982

	<u>1982</u>	<u>1981</u>
ASSETS		
Current:	\$297,950	\$261,793
Deposits in trust (Note 3)	—	4,835
Advances receivable	<u>\$297,950</u>	<u>\$266,628</u>
LIABILITIES		
Current:	\$ 53,994	\$ 21,728
Research grants payable	460	575
Accounts payable	18,976	69,684
Due to the Province of Alberta (Note 4)	<u>224,520</u>	<u>174,641</u>
Unexpended funds, Statement B	<u>\$297,950</u>	<u>\$266,628</u>

The accompanying notes are part
of these financial statements.

Statement B

FOREST DEVELOPMENT RESEARCH TRUST FUND
STATEMENT OF REVENUE, EXPENDITURE AND UNEXPENDED FUNDS
FOR THE YEAR ENDED MARCH 31, 1982

	<u>1982</u>	<u>1981</u>
REVENUE		
Contributions by the Province of Alberta (Note 4)	\$150,000	\$150,000
Interest	49,764	24,538
Contributions from industry	—	5,000
Donations	<u>115</u>	<u>60</u>
	<u>199,879</u>	<u>179,598</u>
EXPENDITURE		
Research grants	130,564	79,741
Council members' fees and expenses	460	575
	<u>131,024</u>	<u>80,316</u>
	68,855	99,282
Excess of revenue over expenditure		
Less: Due to the Province of Alberta (Note 4)	<u>18,976</u>	<u>69,684</u>
	49,879	29,598
Unexpended funds at beginning of year	<u>174,641</u>	<u>145,043</u>
Unexpended funds at end of year	<u>\$224,520</u>	<u>\$174,641</u>

FOREST DEVELOPMENT RESEARCH TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

- Note 1 Authority
The Forest Development Research Trust Fund operates under the authority of the Forest Development Research Trust Fund Act, Chapter F-13, Revised Statutes of Alberta 1980.
- Note 2 Significant Accounting Policies and Reporting Practices
Administration Expenses
Salaries, accommodation, and other overhead costs incurred in the administration of this Fund have been paid by the Province of Alberta and are not reflected in these financial statements.
Changes in Financial Position
A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.
- Note 3 Deposits in Trust
Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.
- Note 4 Due to the Province of Alberta
The Department of Energy and Natural Resources provides contributions annually for research and council members' expenditure incurred by the Fund. Where expenditure is less than the contributions in any given year, the balance is repayable to the General Revenue Fund of the Province.
- | | 1982 | 1981 |
|--|------------------|------------------|
| Contributions by the Province of Alberta | \$150,000 | \$150,000 |
| Expenditure | 131,024 | 80,316 |
| Due to the Province of Alberta | <u>\$ 18,976</u> | <u>\$ 69,684</u> |
- Note 5 Commitments
As at March 31, 1982, the Fund had research grant commitments totalling \$137,548 (1981 \$80,900).
- Note 6 Approval of Financial Statements
These financial statements were approved by management on August 19, 1982.

HEALTH CARE INSURANCE FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

Auditor's Report
Balance Sheet
Statement of Revenue and Expenditure
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Hospitals and Medical Care

I have examined the balance sheet of the Health Care Insurance Fund as at March 31, 1982 and the statement of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

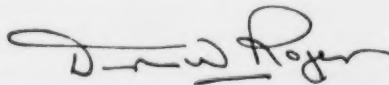
Pursuant to reciprocal agreements between the provinces and territories of Canada, payments totalling \$5,246,760 were made from the Fund, during the year ended March 31, 1982, to Alberta hospitals on behalf of patients who were insured by a hospitalization plan of another province or territory. Since these payments are recoverable from the other provinces and territories they have not been included in the statement of revenue and expenditure. An amount of \$3,455,541, which was not recovered as at March 31, 1982, has been included in accounts receivable on the balance sheet. The Alberta Health Care Insurance Act does not provide authority for such payments to be made from the Fund. In addition, the Act does not provide authority for reimbursements to be paid into the Fund.

Pursuant to an understanding reached between the Department of Social Services and Community Health and the Department of Hospitals and Medical Care, payments totalling \$3,013,818 were made from the Fund, during the year ended March 31, 1982, in the form of sessional payments to physicians providing services to the Department of Social Services and Community Health. The understanding provided for the Department of Social Services and Community Health to reimburse the Fund and these payments are therefore not included in the statement of revenue and expenditure. An amount of \$1,452,062, which was not recovered as at March 31, 1982, has been included in accounts receivable on the balance sheet. Certain of these payments were for services not included as insured services under the Alberta Health Care Insurance Act and regulations and therefore should not have been paid from the Fund. In addition, the Act does not provide authority for reimbursements to be paid into the Fund.

As described in Note 3 to the financial statements, effective January 1, 1982 the Fund commenced to pay for basic health services provided to injured workers coming under the Workers' Compensation Act. Approximately \$166,000 was paid on behalf of injured workers who were not registered with the Alberta Health Care Insurance Plan at the time the treatment was provided. In addition, undetermined amounts were paid in excess of the authorized fee schedule and certain annual benefit limits were not adhered to. The Alberta Health Care Insurance Act and the regulations do not provide authority for payments on behalf of injured workers who were not registered and payments in excess of authorized limits to be made from the Fund.

In my opinion, except for the unauthorized use of the Fund to make payments pursuant to reciprocal agreements, certain sessional payments for services provided to the Department of Social Services and Community Health, certain payments on behalf of injured workers and for reimbursements to be paid into the Fund, as described in the preceding paragraphs, these financial statements present fairly the financial position of the Fund as at March 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
November 26, 1982



C.A.
Auditor General

**HEALTH CARE INSURANCE FUND
BALANCE SHEET
AS AT MARCH 31, 1982**

	<u>1982</u>	<u>1981</u>
ASSETS		
Current:		
Cash	\$ 80,152,319	\$ 55,586,219
Accounts receivable (Note 4)	20,424,369	14,769,976
	<u>\$100,576,688</u>	<u>\$ 70,356,195</u>
LIABILITIES		
Current:		
Accounts payable	\$ 6,290,095	\$ 252,600
Unexpended funds due to the Province of Alberta	25,084,316	16,553,851
Premiums received in advance	2,117,021	1,698,836
Estimated liability for unprocessed and unpresented claims	61,463,779	47,205,279
Estimated liability to the Alberta Blue Cross Plan	5,621,477	4,645,629
	<u>\$100,576,688</u>	<u>\$ 70,356,195</u>

The accompanying notes are part of
these financial statements.

Statement B

**HEALTH CARE INSURANCE FUND
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1982**

	<u>1982</u>	<u>1981</u>
Revenue:		
Premiums earned, net	\$140,581,872	\$122,091,817
Government of Canada contributions (Note 2)	81,542,000	69,562,000
Interest	10,978,560	5,639,308
	<u>233,102,432</u>	<u>197,293,125</u>
Expenditure:		
Basic health services:		
Medical	348,271,263	278,366,453
Chiropractic	16,052,159	12,629,492
Optometric	6,337,626	5,330,777
Podiatric	1,803,901	1,563,932
Oral surgery	4,596,243	2,713,314
Physiotherapy	3,268,514	—
	<u>380,329,706</u>	<u>300,603,968</u>
Optional	42,111,441	34,648,719
Extended health benefits	17,542,599	14,911,507
Out of province hospital costs	11,469,176	10,373,080
	<u>451,452,922</u>	<u>360,537,274</u>
Excess of expenditure over revenue for the year	218,350,490	163,244,149
Deduct:		
Contributions by the Province of Alberta	218,350,490	163,244,149
	<u>\$ —</u>	<u>\$ —</u>

HEALTH CARE INSURANCE FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Health Care Insurance Fund operates under the authority of the Alberta Health Care Insurance Act, Chapter A-24, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices**Government of Canada Contributions**

Government of Canada contributions are received pursuant to provisions of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 (Canada) and are subject to adjustment. Due to the unavailability of information regarding adjustments to previous years' contributions, or to the current year's contributions, this source of revenue is reported on the basis of information received from the Government of Canada in the year. Adjustments will be reported in the year notification thereof is received.

Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Change in Scope of Operations

The Workers' Compensation Amendment Act, 1981 and its consequential amendment to the Alberta Health Care Insurance Act, effective January 1, 1982, transferred from the Workers' Compensation Board to the Health Care Insurance Fund the responsibility for paying benefits for basic health services provided to injured workers coming under the Workers' Compensation Act. The following expenditures for basic health services provided to injured workers have therefore been included in the statement of revenue and expenditure:

Medical	\$ 1,700,950
Chiropractic	308,456
Optometric	3,304
Podiatric	247
Physiotherapy	291,367
	<u>\$ 2,304,324</u>

Note 4 Accounts Receivable

Accounts receivable consist of the following:

	1982	1981
Premiums, less allowance for uncollectible accounts and adjustments	\$ 15,476,016	\$ 14,193,995
Hospital costs, reciprocal agreements	3,455,541	—
Social Services and Community Health sessional payments	1,452,062	447,061
Miscellaneous	40,750	128,920
	<u>\$ 20,424,369</u>	<u>\$ 14,769,976</u>

Note 5 Approval of Financial Statements

These financial statements were approved by management on November 26, 1982.

ALBERTA PLANNING FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

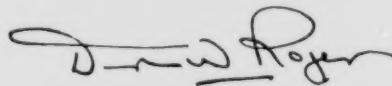
Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Fund Balance
Notes to the Financial Statements

AUDITOR'S REPORT

To the Members of the Alberta
Planning Board

I have examined the balance sheet of the Alberta Planning Fund as at March 31, 1982 and the statement of revenue, expenditure and fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
August 10, 1982

C.A.
Auditor General

Statement A

ALBERTA PLANNING FUND
BALANCE SHEET
AS AT MARCH 31, 1982

	1982	1981
ASSETS		
Current:		
Deposits in trust (Note 2)	\$3,323,890	\$1,829,712
Requisitions receivable	602	—
	<u>\$3,324,492</u>	<u>\$1,829,712</u>
LIABILITIES		
Current:		
Special projects and studies	\$ 107,439	\$ 117,060
Fund balance, Statement B	3,217,053	1,712,652
	<u>\$3,324,492</u>	<u>\$1,829,712</u>

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA PLANNING FUND
STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Revenue:		
Requisitions from municipalities on equalized assessments	\$ 4,076,920	\$2,874,502
Contributions from the Province of Alberta, Department of Municipal Affairs	6,827,680	6,235,332
Interest	642,555	321,290
	<u>11,547,155</u>	<u>9,431,124</u>
Expenditure:		
Grants to Regional Planning Commissions	9,745,209	7,984,400
Special projects and studies	297,545	478,944
	<u>10,042,754</u>	<u>8,463,344</u>
Excess of revenue over expenditure	1,504,401	967,780
Fund balance at beginning of year	1,712,652	744,872
Fund balance at end of year	<u>\$ 3,217,053</u>	<u>\$1,712,652</u>

**ALBERTA PLANNING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982**

- Note 1 **Authority**
The Alberta Planning Fund operates under the authority of the Planning Act, Chapter P-9, Revised Statutes of Alberta 1980.
- Note 2 **Deposits in Trust**
Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.
- Note 3 **Administration Costs**
Administration costs of the Fund are provided by the Province of Alberta, and accordingly are not reflected in these financial statements.
- Note 4 **Commitments**
The fund had outstanding commitments of \$54,000 as at March 31, 1982 (1981 \$49,485).
- Note 5 **Changes in Financial Position**
A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.
- Note 6 **Comparative Figures**
The 1981 figures have been restated where necessary to conform to 1982 presentation.
- Note 7 **Approval of Financial Statements**
These financial statements were approved by management on August 10, 1982.

MOTOR VEHICLE ACCIDENT CLAIMS FUND
FINANCIAL STATEMENT
MARCH 31, 1982

Auditor's Report
Statement of Receipts and Payments
Notes to the Financial Statement

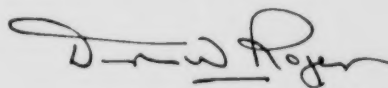
AUDITOR'S REPORT

To the Solicitor General

I have examined the statement of receipts and payments of the Motor Vehicle Accident Claims Fund for the year ended March 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents the balance of the Fund as at March 31, 1982 and the receipts collected and payments made for the year then ended on a basis consistent with that of the preceding year.

Edmonton, Alberta
August 26, 1982



C.A.
Auditor General

**MOTOR VEHICLE ACCIDENT CLAIMS FUND
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED MARCH 31, 1982**

	1982	1981
Receipts:		
Fees	\$ 9,262,107	\$8,264,258
Interest	1,423,409	485,658
Recoveries	708,856	699,547
Sale of abandoned vehicles	225,144	239,770
	<u>11,619,516</u>	<u>9,689,233</u>
Payments:		
Property damage	2,926,231	2,572,132
Personal injury	2,023,411	1,424,240
Abandoned vehicles	1,025,116	821,896
Agents' fees	244,891	195,861
Taxed court costs	154,893	121,862
Medical and ambulance costs	120,474	106,752
Appraisal fees	106,240	131,075
Credit reports and investigation fees	18,384	22,599
Court reporting fees	11,534	8,663
Miscellaneous	3,266	4,877
	<u>6,634,440</u>	<u>5,409,957</u>
Excess of receipts over payments	4,985,076	4,279,276
Deposits in trust at beginning of year (Note 3)	5,549,237	1,269,961
Deposits in trust at end of year (Note 3)	<u>\$10,534,313</u>	<u>\$5,549,237</u>

The accompanying notes are part
of this financial statement.

**MOTOR VEHICLE ACCIDENT CLAIMS FUND
* NOTES TO THE FINANCIAL STATEMENT
MARCH 31, 1982**

- Note 1 Authority**
The Motor Vehicle Accident Claims Fund operates under the authority of the Motor Vehicle Accident Claims Act, Chapter M-21, Revised Statutes of Alberta 1980.
- Note 2 Significant Accounting Policies and Reporting Practices**
Fees:
Fees consist of the annual charge levied pursuant to section 3 of the Act for motor vehicles registered in the Province of Alberta.
Recoveries:
Recoveries consist of amounts collected from uninsured drivers and owners on whose behalf amounts have been paid from the Fund.
- Note 3 Deposits in Trust**
Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.
- Note 4 Administration Expenses**
Salaries, accommodation and other overhead costs incurred in the administration of this Fund have been paid by the Province of Alberta and are not reflected in this financial statement.
- Note 5 Subsequent Event**
Arrangements are being made to repay to the Province of Alberta an amount of \$4,650,000 which had been advanced in previous years to enable the Fund to meet its obligations.
- Note 6 Approval of Financial Statement**
This financial statement was approved by management on August 26, 1982.

ALBERTA HERITAGE FOUNDATION FOR MEDICAL RESEARCH
ENDOWMENT FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

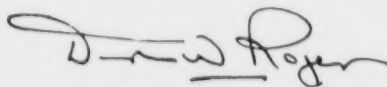
Auditor's Report
Balance Sheet
Statement of Income and Retained Earnings
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Investments

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the balance sheet of the Alberta Heritage Foundation for Medical Research Endowment Fund as at March 31, 1982 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
October 7, 1982

C.A.
Auditor General

ALBERTA HERITAGE FOUNDATION FOR MEDICAL RESEARCH
ENDOWMENT FUND
BALANCE SHEET
MARCH 31, 1982

	1982	1981
ASSETS		
Deposit in the Consolidated Cash		
Investment Trust Fund of the Province of Alberta	\$ 45,822,862	\$ 9,296,683
Accrued interest and accounts receivable	9,663,586	7,628,301
Investments, Schedule 1	305,755,633	314,363,406
	<u>\$361,242,081</u>	<u>\$331,288,390</u>
LIABILITIES, ENDOWMENT AND RETAINED EARNINGS		
Liabilities:		
Accounts payable (Note 3)	\$ 1,287,375	\$ 96,443
Endowment (Note 4)	300,000,000	300,000,000
Retained earnings, Statement B (Note 5)	59,954,706	31,191,947
	<u>\$361,242,081</u>	<u>\$331,288,390</u>

The accompanying notes are part of these financial statements.

Statement B

ALBERTA HERITAGE FOUNDATION FOR MEDICAL RESEARCH
ENDOWMENT FUND
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Income:		
Investment income	\$49,920,152	\$41,018,926
Losses less gains on sales of investments	1,519,236	337,418
Income before provision for decline in value of investments	48,400,916	40,681,508
Provision for decline in value of investments	4,638,157	2,989,561
Net income	43,762,759	37,691,947
Retained earnings at beginning of year	31,191,947	—
	74,954,706	37,691,947
Transfer to the Alberta Heritage Foundation for Medical Research	15,000,000	6,500,000
Retained earnings at end of year	<u>\$59,954,706</u>	<u>\$31,191,947</u>

ALBERTA HERITAGE FOUNDATION FOR MEDICAL RESEARCH
ENDOWMENT FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Funds were provided by:		
Net income	\$ 43,762,759	\$ 37,691,947
Non-cash items:		
Amortization of discount/premium on investments, net	(16,026,753)	(4,910,328)
Provision for decline in value of investments	4,638,157	2,989,561
Funds provided by operations	32,374,163	35,771,180
Disposals, repayments and redemptions of investments	545,661,732	72,652,558
	578,035,895	108,423,738
Funds were applied to:		
Investments	525,665,363	385,095,197
Transfer to the Alberta Heritage Foundation for Medical Research	15,000,000	6,500,000
	540,665,363	391,595,197
Net funds provided (required)	37,370,532	(283,171,459)
Deduct:		
Increase in receivables	2,035,285	7,628,301
Increase in payables	(1,190,932)	(96,443)
	844,353	7,531,858
Increase (decrease) in deposit in the Consolidated Cash Investment Trust Fund of the Province of Alberta	\$ 36,526,179	\$(290,703,317)

ALBERTA HERITAGE FOUNDATION FOR MEDICAL RESEARCH
ENDOWMENT FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Alberta Heritage Foundation for Medical Research Endowment Fund operates under the authority of the Alberta Heritage Foundation for Medical Research Act, Chapter A-26, Revised Statutes of Alberta 1980

Note 2 Significant Accounting Policies and Reporting Practices

Bonds, mortgages and shares included in investments are valued at cost or market value, whichever is lower, on an aggregate basis. Money market securities are valued at cost. Cost includes the amount of applicable amortization of discount or premium using the straight line method over the life of the investments.

The cost of disposals is determined on the average cost basis. Realized gains or losses arising as a result of disposals and the provision for decline in value from aggregate cost to aggregate market value are included in the determination of net income.

Investments and payables in respect of forward exchange contracts denominated in foreign currency are translated at the current rate of exchange at the balance sheet date. Unrealized exchange gains or losses which relate to the translation of hedged monetary assets are deferred.

Note 3 Accounts Payable

	1982	1981
Forward exchange contracts:		
Payables in foreign currency	\$52,993,693	\$25,749,645
Receivables in Canadian dollars	(52,549,989)	(25,564,261)
Deferred translation gains and losses and discounts or premiums on foreign currency items	<u>438,722</u>	<u>(88,941)</u>
	882,426	96,443
	404,949	—
Investments purchased but not settled	<u>\$ 1,287,375</u>	<u>\$ 96,443</u>

Note 4 Endowment

The Endowment was received from the Alberta Heritage Savings Trust Fund on March 31, 1980.

Note 5 Alberta Heritage Foundation for Medical Research

Section 8 of the Alberta Heritage Foundation for Medical Research Act indicates that if payments to the Foundation are required by the trustees of the Foundation, the maximum amount payable is the value of the assets, at cost, in excess of the Endowment from the Alberta Heritage Savings Trust Fund.

Investments at March 31, 1982 are valued at aggregate market value which is lower than aggregate cost. Accordingly, at March 31, 1982 the amount of possible future payments to the Foundation exceeds the amount of reported retained earnings, as follows:

	1982	1981
Reported retained earnings	\$59,954,706	\$31,191,947
Accumulated provisions for decline in value of investments	<u>7,627,718</u>	<u>2,989,561</u>
Amount of possible future payments to the Foundation	<u>\$67,582,424</u>	<u>\$34,181,508</u>

Note 6 Comparative Figures

The 1981 figures are restated where necessary to conform to the 1982 presentation.

Note 7 Approval of Financial Statements

These financial statements were approved by management on October 7, 1982.

ALBERTA HERITAGE FOUNDATION FOR MEDICAL RESEARCH
ENDOWMENT FUND
INVESTMENTS
MARCH 31, 1982

	Par Value	Cost	Market Value
Bonds:			
Government of Canada, direct and guaranteed	\$ 72,550,000	\$ 73,059,007	\$ 69,921,624
Provincial, direct and guaranteed (a)	40,400,000	40,187,529	36,944,722
Corporate	5,500,000	5,500,000	5,175,239
Corporate, convertible	997,188	934,561	807,722
	<u>\$119,447,188</u>	<u>119,681,097</u>	<u>112,849,307</u>
Money market securities (b):			
Mid-term promissory notes		61,285,261	61,285,261
Deposit receipts		48,629,912	48,629,912
Certificates of deposit		30,192,204	30,192,204
Short-term promissory notes		17,995,169	17,995,169
Bankers' acceptances		9,700,583	9,700,583
Bearer deposit notes		8,478,929	8,478,929
Treasury bills		2,768,377	2,768,377
		<u>179,050,435</u>	<u>179,050,435</u>
Mortgages, participating		7,587,577	7,285,543
Shares		7,064,242	6,570,348
Total investments, March 31, 1982		<u>\$313,383,351</u>	<u>\$305,755,633</u>
Total investments, March 31, 1981		<u>\$317,352,967</u>	<u>\$314,363,406</u>

(a) Contains no Province of Alberta direct or guaranteed issues.

(b) The market value of money market securities is estimated to approximate cost.

ALBERTA HERITAGE SAVINGS TRUST FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

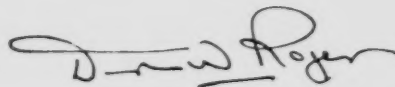
Auditor's Report
Balance Sheet
Statement of Income, Retained Earnings, Transfers and Fund Equity
Statement of Changes in Financial Position
Capital Projects Division, Statement of Amounts Expended
Notes to the Financial Statements
Schedule of Marketable Securities
Schedule of Canada Investment Division Investments
Schedule of Alberta Investment Division Investments
Schedule of Energy Investment Division Investments
Schedule of Commercial Investment Division Investments
Schedule of Capital Projects Division Investments

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the balance sheet of the Alberta Heritage Savings Trust Fund as at March 31, 1982 and the statements of income, retained earnings, transfers and fund equity, changes in financial position and Capital Projects Division statement of amounts expended for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust Fund as at March 31, 1982 and the results of its operations, the changes in its financial position and the amounts expended within the Capital Projects Division for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
June 30, 1982

C.A.
Auditor General

Statement A

ALBERTA HERITAGE SAVINGS TRUST FUND
BALANCE SHEET
MARCH 31, 1982
(thousands of dollars)

	<u>1982</u>	<u>1981</u>
ASSETS		
Assets:		
Deposit in the Consolidated Cash Investment Trust Fund of the Province of Alberta	\$ 58,474	\$ 42,857
Accrued interest and accounts receivable	333,470	222,248
Due from the General Revenue Fund of the Province of Alberta	—	21,556
Marketable securities (Schedule 1)	849,151	1,290,746
Canada Investment Division investments (Schedule 2)	1,908,792	1,491,923
Alberta Investment Division investments (Schedule 3)	6,335,237	4,523,857
Energy Investment Division investments (Schedule 4)	25,000	25,000
Commercial Investment Division investments (Schedule 5)	189,407	—
	<u>9,699,531</u>	<u>7,618,187</u>
Deemed Assets:		
Capital Projects Division investments (Schedule 6)	1,309,322	960,508
	<u>\$11,008,853</u>	<u>\$8,578,695</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	\$ 33,263	\$ 49,997
Due to the General Revenue Fund of the Province of Alberta	6,029	—
	<u>39,292</u>	<u>49,997</u>
Fund Equity:		
Represented by net assets (Statement B)	9,660,239	7,568,190
	<u>9,699,531</u>	<u>7,618,187</u>
Represented by deemed assets (Statement B)	1,309,322	960,508
	<u>\$11,008,853</u>	<u>\$8,578,695</u>

The accompanying notes are part of these financial statements.

ALBERTA HERITAGE SAVINGS TRUST FUND
STATEMENT OF INCOME, RETAINED EARNINGS,
TRANSFERS AND FUND EQUITY
FOR THE YEAR ENDED MARCH 31, 1982
(thousands of dollars)

	1982	1981
Income and Retained Earnings:		
Investment income before the undemoted	\$ 1,034,814	\$ 718,928
Add (deduct):		
Decrease (increase) in provision to adjust marketable securities to lower of aggregate cost or market value	(21,399)	19,963
Net loss on disposals of marketable securities	(4,059)	(13,702)
	(25,458)	6,261
Investment income, net (Note 3)	1,009,356	725,189
Administrative expenses (Note 4)	2,653	1,342
Net income for the year	1,006,703	723,847
Retained earnings at beginning of year	1,641,631	917,784
Retained earnings at end of year	2,648,334	1,641,631
Transfers from the General Revenue Fund of the Province of Alberta (Note 5):		
Non-renewable resource revenue transfer for the year	1,434,160	1,444,214
Cumulative transfers at beginning of year	6,888,181	5,442,692
As previously reported	(1,114)	161
Prior period adjustment (Note 5)	6,887,067	5,442,853
As restated	8,321,227	6,887,067
Cumulative transfers at end of year	\$10,969,561	\$8,528,698
Fund equity at end of year		
Represented by:		
Net assets	\$ 9,660,239	\$7,568,190
Deemed assets	1,309,322	960,508
	\$10,969,561	\$8,528,698

ALBERTA HERITAGE SAVINGS TRUST FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982
(thousands of dollars)

	1982	1981
Funds were provided by:		
Net income for the year	\$1,006,703	\$ 723,847
Non-cash items:		
Amortization of discount/premium on investments, net	(89,041)	(100,791)
Increase (decrease) in provision to adjust marketable securities to lower of aggregate cost or market value	21,399	(19,963)
Funds provided by operations	939,061	603,093
Non-renewable resource revenue transfer	1,434,160	1,444,214
Disposals, repayments and redemptions of investments:		
Marketable securities	2,381,064	2,427,382
Alberta Investment Division	547,766	191,069
Commercial Investment Division	10,000	—
Canada Investment Division	2,500	1,250
	<u>5,314,551</u>	<u>4,667,008</u>
Funds were applied to:		
Acquisitions of investments:		
Alberta Investment Division	2,357,090	1,574,265
Marketable securities	1,876,606	2,172,075
Canada Investment Division	417,555	563,302
Commercial Investment Division	198,498	—
Energy Investment Division	—	25,000
Capital Projects Division investments	348,814	227,073
	<u>5,198,563</u>	<u>4,561,715</u>
Net funds provided	<u>115,988</u>	<u>105,293</u>
Deduct:		
Increase in receivables	89,666	98,206
Decrease in payables	10,705	8,346
	<u>100,371</u>	<u>106,552</u>
Increase (decrease) in deposit in the Consolidated Cash Investment Trust Fund of the Province of Alberta	<u>\$ 15,617</u>	<u>\$ (1,259)</u>

**ALBERTA HERITAGE SAVINGS TRUST FUND
CAPITAL PROJECTS DIVISION
STATEMENT OF AMOUNTS EXPENDED
FOR THE YEAR ENDED MARCH 31, 1982**
(thousands of dollars)

Department Project	Legislative Appropriation	Amounts Expended	Lapsed Appropriation
Advanced Education and Manpower			
Alberta Heritage Scholarship Fund	\$100,000	\$100,000	\$ —
Library Development	3,288	3,000	288
Agriculture			
Food Processing Development Centre	830	804	26
Farming For The Future	3,500	3,499	1
Irrigation Rehabilitation and Expansion	22,095	22,073	22
Economic Development			
New Rail Hopper Cars	15,930	11,352	4,578
Energy and Natural Resources			
Alberta Oil Sands Technology and Research Authority	41,000	28,000	13,000
Conventional Oil Enhanced Recovery Programme	20,000	500	19,500
Alberta Reforestation Nursery	1,765	1,327	438
Maintaining Our Forests	4,988	3,490	1,498
Grazing Reserves Development	8,756	5,263	3,493
Environment			
Capital City Recreation Park	1,500	40	1,460
Fish Creek Provincial Park	1,500	1,500	—
Irrigation Headworks Improvement	24,376	15,916	8,460
Land Reclamation	5,000	3,575	1,425
Lesser Slave Lake Outlet	1,929	131	1,798
Paddle River Basin Development	9,182	9,053	129
Executive Council			
Occupational Health and Safety Research and Education	1,000	234	766
Hospitals and Medical Care			
Alberta Children's Provincial General Hospital	9,200	7,243	1,957
Applied Cancer Research	4,735	2,876	1,859
Applied Heart Disease Research	12,440	10,066	2,374
Southern Alberta Cancer Centre and Specialty Services Facility	27,000	20,853	6,147
Walter C. MacKenzie Health Sciences Centre	46,000	41,044	4,956
Recreation and Parks			
Urban Parks	11,000	6,725	4,275
Fish Creek Provincial Park	2,807	2,153	654
Kananaskis Country Recreation Development	60,321	46,522	13,799
Transportation			
Airport Terminal Buildings	4,646	1,723	2,923
	<u>\$444,788</u>	<u>348,962</u>	<u>\$ 95,826</u>
Recovery of costs expended in previous years:			
Capital City Recreation Park		(148)	
		<u>\$348,814</u>	

Amounts expended were authorized under the Appropriation (Alberta Heritage Savings Trust Fund, Capital Projects Division) Act, 1980 and the Appropriation (Alberta Heritage Savings Trust Fund, Capital Projects Division) Supplementary Act, 1981.

ALBERTA HERITAGE SAVINGS TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Alberta Heritage Savings Trust Fund operates under the authority of the Alberta Heritage Savings Trust Fund Act, Chapter A-27, Revised Statutes of Alberta 1980.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

- (i) These financial statements have been prepared in accordance with generally accepted accounting principles, except as follows:
 - (a) The investment in Alberta Energy Company Ltd. included in the Alberta Investment Division represents 50% of the outstanding voting common shares of the company. The investment, which is valued at cost, was acquired before commencement of operations. Income is recognized only to the extent that dividends are received or receivable. The book value of the investment is not adjusted for the Fund's pro-rata share of retained earnings of the company.

The company reported retained earnings at December 31, 1981 of \$140,000,000 (1980 — \$119,400,000).
 - (b) Capital Projects Division investments represent the aggregate net amount expended from November 4, 1976 to March 31, 1982 under the authority of "Appropriation Acts" passed pursuant to section 6(2)(a) of the Alberta Heritage Savings Trust Fund Act. The Capital Projects Division investments do not represent assets owned by the Alberta Heritage Savings Trust Fund. These investments are deemed to be assets of the Trust Fund with a value equal to the amounts expended pursuant to section 6(8)(a) of the Alberta Heritage Savings Trust Fund Act.
- (ii) Other significant accounting policies are as follows:
 - (a) Securities included in the Canada Investment Division, the Alberta Investment Division, the Energy Investment Division and the Commercial Investment Division are valued at cost. Cost includes the amount of applicable amortization of discount or premium using the straight line method over the life of the securities.
 - (b) The participation in the Syncrude Project, included in the Alberta Investment Division, is accounted for at cost less amortization and depreciation.
 - (c) Bonds included in marketable securities are valued at cost or market value, whichever is lower, on an aggregate basis. Money market securities are valued at cost.

Cost includes the amount of applicable amortization of discount using the straight line method over the life of the securities.
 - (d) The cost of disposals is determined on the average cost basis. Gains and losses arising as a result of disposals and any change in the provision to adjust the cost of marketable securities to the lower of aggregate cost or market value are included in the determination of investment income, net.
 - (e) Marketable securities and payables in respect of forward exchange contracts denominated in foreign currency are translated at the current rate of exchange at the balance sheet date. Unrealized exchange gains or losses which relate to the translation of monetary hedged assets are deferred.

Note 3 Segmented Information

Segmented information on investment income, net is as follows:

	1982	1981
Deposit in the Consolidated Cash Investment Trust Fund of the Province of Alberta	\$ 29,544,000	\$ 30,912,000
Marketable securities:		
Money market	91,524,000	115,613,000
Bonds	28,633,000	61,487,000
Canada Investment Division investments:		
Debentures	194,615,000	128,261,000
Alberta Investment Division investments:		
Debentures	628,834,000	357,958,000
Common shares	4,546,000	3,408,000
Participation in Syncrude Project (a)	26,947,000	27,277,000
Energy Investment Division investments:		
Debenture	3,469,000	273,000
Commercial Investment Division investments:		
Money market securities	939,000	—
Convertible bonds	75,000	—
Common shares	230,000	—
	<u>\$1,009,356,000</u>	<u>\$725,189,000</u>
(a) Participation in Syncrude Project comprises:		
Sales of share of substances produced	\$110,858,000	\$ 83,267,000
Less total operating costs	<u>83,911,000</u>	<u>55,990,000</u>
	<u>\$ 26,947,000</u>	<u>\$ 27,277,000</u>

Note 4 Administrative Expenses

	1982	1981
Expenses paid directly from the Fund pursuant to section 11(1) of the Alberta Heritage Savings Trust Fund Act	\$1,588,000	\$ 464,000
Other administrative expenses estimated and charged to the Fund pursuant to section 11(2) of the Alberta Heritage Savings Trust Fund Act	<u>1,065,000</u>	<u>878,000</u>
	<u>\$2,653,000</u>	<u>\$1,342,000</u>

Administrative expenses for the year ended March 31, 1982 relating to the Syncrude Project estimated at \$521,000 (1981 — \$402,000) are not included in other administrative expenses but are reflected in results of operations of the project for the year.

Administrative expenses include an amount of \$1,004,000 (1981 — \$245,000) expended to communicate the role and activities of the Fund.

Note 5 Transfer from the General Revenue Fund

30% of the estimated non-renewable resource revenue received by the Province during the year ended March 31, 1982 has been transferred to the Alberta Heritage Savings Trust Fund pursuant to section 5(5) of the Alberta Heritage Savings Trust Fund Act. An adjustment will be made pursuant to section 5(6) of the Act on the finalization of the 1981-82 Public Accounts, so that the amount of the non-renewable resource revenue in the Alberta Heritage Savings Trust Fund for the year ended March 31, 1982 becomes equal to 30% of the non-renewable resource revenue received in that year.

The prior period adjustment of \$1,114,000 (1981 — \$161,000) represents the adjustment made on the finalization of the 1980-81 Public Accounts.

Note 6 Capital Projects Division Commitments

The Legislative Assembly has authorized the expenditure of \$400,590,000 for Capital Projects Division investments during the period April 1, 1982 to March 31, 1983 pursuant to the Appropriation (Alberta Heritage Savings Trust Fund, Capital Projects Division) Act, 1981.

Note 7 Contingencies

Claims pending at March 31, 1982 in respect of Capital Projects Division land acquisitions, excluding interest and costs if any, exceed amounts expended by approximately \$43,000,000 (1981 — \$37,000,000). The actual liability cannot be determined until expropriation proceedings are completed.

Note 8 Alberta Petroleum Incentives Program Act

In May 1982, the General Revenue Fund commenced transferring money to the Alberta Petroleum Incentives Program Fund. These transfers will, in 1982-83 and subsequent years, reduce the amount of non-renewable resource revenue to be transferred to the Alberta Heritage Savings Trust Fund (Note 5).

Note 9 Comparative Figures

The 1981 figures have been restated where necessary to conform to the 1982 presentation.

Note 10 Approval of Financial Statements

These financial statements were approved by management on June 30, 1982.

**ALBERTA HERITAGE SAVINGS TRUST FUND
MARKETABLE SECURITIES
MARCH 31, 1982
(thousands of dollars)**

Schedule 1

	Par Value	Cost	Market Value
Bonds:			
Government of Canada, direct and guaranteed	\$289,610	\$ 286,200	\$ 225,262
Provincial, direct and guaranteed:			
Alberta	4,740	4,464	3,205
Other provinces	122,700	118,223	80,812
Corporate	18,100	17,997	13,511
	<u>\$435,150</u>	<u>426,884</u>	<u>322,790</u>
Money market securities:			
Bearer deposit notes		223,422	223,422
Deposit receipts		123,835	123,835
Short term promissory notes		71,728	71,728
Treasury bills		65,839	65,839
Mid term promissory notes		23,000	23,000
Bankers' acceptances		18,537	18,537
		<u>526,361</u>	<u>526,361</u>
Total marketable securities		<u>\$ 953,245</u>	<u>\$ 849,151</u>
1981 comparative total		<u>\$1,373,441</u>	<u>\$1,290,746</u>

ALBERTA HERITAGE SAVINGS TRUST FUND
CANADA INVESTMENT DIVISION INVESTMENTS
MARCH 31, 1982
(thousands of dollars)

	1982 Par Value	Cost	
		1982	1981
Debentures (a):			
Province of Manitoba	\$ 260,000	\$ 257,984	\$ 182,906
Province of New Brunswick	247,000	243,859	169,585
New Brunswick Electric Power Commission	135,000	132,881	132,733
Province of Newfoundland	155,000	153,587	98,737
Newfoundland and Labrador Hydro	150,000	147,714	147,585
Newfoundland Municipal Financing Corporation	80,000	79,102	59,161
Province of Nova Scotia	235,000	231,429	206,280
Nova Scotia Municipal Finance Corporation	71,250	70,836	48,332
Nova Scotia Power Corporation	125,000	123,525	98,489
Province of Prince Edward Island	94,000	92,553	48,036
Hydro-Quebec	385,000	375,322	300,079
	<u>\$1,937,250</u>	<u>\$1,908,792</u>	<u>\$1,491,923</u>

(a) Debentures bear interest rates from 9.50% to 17.75% with maturity dates from December 19, 1982 to July 15, 2005.

Schedule 3

ALBERTA HERITAGE SAVINGS TRUST FUND
ALBERTA INVESTMENT DIVISION INVESTMENTS
MARCH 31, 1982
(thousands of dollars)

	1982	1981
Provincial corporation debentures (a):		
Alberta Agricultural Development Corporation	\$ 548,240	\$ 323,240
Alberta Government Telephones Commission	1,472,402	1,267,922
Alberta Home Mortgage Corporation	1,903,210	1,154,374
Alberta Housing Corporation	725,732	525,455
Alberta Municipal Financing Corporation	1,008,178	625,000
Alberta Opportunity Company	125,800	106,800
Corporate debentures:		
TransAlta Utilities Corporation		
13.75% maturing on April 17, 1985	19,787	19,717
Bralorne Resources Limited		
12.875% maturing on August 15, 1995	5,000	5,000
Interprovincial Steel and Pipe Corporation Ltd.		
14.50% maturing on May 15, 1995	5,000	—
Canadian Commercial Bank		
maturing on July 4, 1986 (b)	5,000	—
Preferred Shares:		
Standard Guarantee Holdings Ltd.		
12% cumulative, redeemable	1,000	—
Common Shares:		
Alberta Energy Company Ltd. (c)	76,764	76,488
Standard Guarantee Holdings Ltd.	100	—
Participation in Syncrude Project (d) (e)	439,024	183,722
Convertible debentures:		
Gulf Canada Resources, Inc. 8.125% (e)	—	118,537
Canada-Cities Service Ltd. 8.375% (e)	—	117,602
	<u>\$6,335,237</u>	<u>\$4,523,857</u>

(a) Provincial corporation debentures bear interest rates from 9.00% to 18.40% with maturity dates from August 1, 1982 to March 31, 2012.

(b) Interest rate floats at the Bank's prime lending rate less 0.5%.

(c) Pursuant to section 19(1) of the Alberta Energy Company Act, the aggregate amount that the Province may have invested in the company at any time, or be committed to invest, in common shares shall not exceed \$250 million as the purchase price thereof.

Authorization has been given to purchase and dispose of shares of the company to maintain the percentage of voting shares held by the Fund at any time at 50% of the total number of issued and outstanding voting shares of the company. At March 31, 1982, the Fund held 22,745,627 common shares of the company (1981 — 22,730,252 common shares).

- (d) Authorization has been given to pay from the Fund the Province's share of construction and operating costs incurred under the Syncrude Project- Ownership and Management Agreement. As a 16.74% (1981 — 8%) participant in the project, the Fund is, as lessee, entitled to its proportionate share of all substances produced subject to the liabilities to the Province of Alberta, as lessor, in accordance with the Alberta Crown Agreement. The Fund's participation in the project is summarized hereunder:

	1982	1981
Balance at beginning of year	\$183,722,000	\$179,081,000
Acquisition of an additional 8.74% share	236,139,000	—
Acquisition of capital assets	12,789,000	8,663,000
Acquisition of working capital	15,183,000	2,139,000
Depreciation and amortization of capital assets	(8,809,000)	(6,161,000)
Balance at end of year	<u>\$439,024,000</u>	<u>\$183,722,000</u>

It is intended that the cost of participation will be fully amortized by December 31, 2004, the date of expiry of the approval of the project by the Energy Resources Conservation Board.

- (e) Interest under loan agreements with Gulf Canada Limited and Gulf Canada Resources, Inc. amounting to \$18,537,000 and with Cities Service Company and Canada-Cities Service Ltd. amounting to \$17,602,000, accrued from the dates the funds were advanced to March 1, 1979 (the Conversion Computation Date), was capitalized. During the year the Province exercised its option to convert the debentures into an 8.74% interest in the Syncrude Project. Effective January 1, 1982, the Fund's participation in the project increased from 8% to 16.74%.

Schedule 4

ALBERTA HERITAGE SAVINGS TRUST FUND
ENERGY INVESTMENT DIVISION INVESTMENTS
MARCH 31, 1982
(thousands of dollars)

	1982	1981
Corporate debenture:		
Luscar Ltd.		
13.875% maturing on December 2, 1989	<u>\$25,000</u>	<u>\$25,000</u>

Repayable in equal quarterly amounts beginning March 2, 1985.

Schedule 5

ALBERTA HERITAGE SAVINGS TRUST FUND
COMMERCIAL INVESTMENT DIVISION INVESTMENTS
MARCH 31, 1982
(thousands of dollars)

	Cost	Market Value
Canadian common shares:		
Communications	\$ 3,177	\$ 3,073
Consumer goods and services	10,360	9,952
Financial services	1,906	1,923
Forest products	4,669	4,341
Industrial goods and services	11,931	10,890
Management companies	4,947	4,601
Merchandising	4,979	4,928
Metals and minerals	13,901	12,708
Oil and gas	16,678	15,615
Pipelines	4,547	4,252
Transportation	2,588	2,228
Utilities	6,158	6,275
Convertible bonds	85,841	80,786
Money market securities	5,135	4,947
	<u>98,431</u>	<u>98,431</u>
Total investments	<u>\$189,407</u>	<u>\$184,164</u>
1981 comparative total	<u>\$ —</u>	<u>\$ —</u>

The industrial classifications are those used by the Toronto Stock Exchange.

ALBERTA HERITAGE SAVINGS TRUST FUND
CAPITAL PROJECTS DIVISION INVESTMENTS
MARCH 31, 1982
(thousands of dollars)

Department Project	1982	1981
Advanced Education and Manpower	\$ 100,000	\$ —
Alberta Heritage Scholarship Fund	8,712	5,712
Library Development		
Agriculture	804	—
Food Processing Development Centre	9,963	6,464
Farming For The Future	66,880	44,807
Irrigation Rehabilitation and Expansion		
Economic Development	53,911	42,559
New Rail Hopper Cars		
Education	9,222	9,222
Alberta Heritage Learning Resources		
Energy and Natural Resources		
Alberta Oil Sands Technology and Research	156,949	128,949
Authority	500	—
Conventional Oil Enhanced Recovery Programme	13,439	12,112
Alberta Reforestation Nursery	6,937	3,447
Maintaining Our Forests	15,890	10,627
Grazing Reserves Development		
Environment	41,158	41,266
Capital City Recreation Park	26,958	25,458
Fish Creek Provincial Park	32,954	17,038
Irrigation Headworks Improvement	13,368	9,793
Land Reclamation	1,293	1,162
Lesser Slave Lake Outlet	13,758	4,705
Paddle River Basin Development		
Executive Council		
Occupational Health and Safety	234	—
Research and Education		
Hospitals and Medical Care	35,573	28,330
Alberta Children's Provincial General Hospital	13,902	11,026
Applied Cancer Research	29,341	19,275
Applied Heart Disease Research		
Southern Alberta Cancer Centre and Specialty	80,835	59,982
Services Facility	130,475	89,431
Walter C. MacKenzie Health Sciences Centre		
Alberta Heritage Foundation for Medical Research	300,000	300,000
Endowment Fund		
Recreation and Parks	6,725	—
Urban Parks	14,637	12,484
Fish Creek Provincial Park	113,373	66,851
Kananaskis Country Recreation Development		
Transportation	11,531	9,808
Airport Terminal Buildings	<u>\$1,309,322</u>	<u>\$960,508</u>

ALBERTA HERITAGE SCHOLARSHIP FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

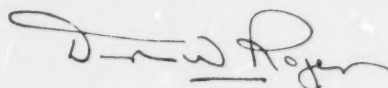
Auditor's Report
Balance Sheet
Statement of Income and Retained Earnings
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Investments
Schedule of Alberta Heritage Scholarships

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the balance sheet of the Alberta Heritage Scholarship Fund as at March 31, 1982 and the statements of income and retained earnings and changes in financial position for the period from June 2, 1981 to March 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1982 and the results of its operations and the changes in its financial position for the period from June 2, 1981 to March 31, 1982 in accordance with generally accepted accounting principles.



Edmonton, Alberta
October 7, 1982

C.A.
Auditor General

Statement A

ALBERTA HERITAGE SCHOLARSHIP FUND
BALANCE SHEET
MARCH 31, 1982

ASSETS

Deposit in the Consolidated Cash	\$ 6,734,046
Investment Trust Fund of the Province of Alberta	1,750,883
Accrued interest and account receivable	<u>100,695,235</u>
Investments, Schedule 1	<u>\$109,180,164</u>

LIABILITIES, ENDOWMENT AND RETAINED EARNINGS

Liabilities:	\$ 716,890
Accounts payable (Note 3)	100,000,000
Endowment (Note 4)	8,463,274
Retained earnings, Statement B	<u>\$109,180,164</u>

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA HERITAGE SCHOLARSHIP FUND
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE PERIOD FROM JUNE 2, 1981 TO MARCH 31, 1982

Income:	\$14,011,229
Investment income	434,847
Gains on sales of investments	<u>14,446,076</u>
Income before provision for decline in value of investments	30,210
Provision for decline in value of investments	<u>14,415,866</u>
Net income	5,952,592
Alberta Heritage Scholarships, Schedule 2	<u>\$ 8,463,274</u>
Retained earnings	<u>\$ 8,463,274</u>

Statement C

ALBERTA HERITAGE SCHOLARSHIP FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE PERIOD FROM JUNE 2, 1981 TO MARCH 31, 1982

Funds were provided by:	
Net income	\$ 14,415,866
Non-cash items:	
Amortization of discount/premium on investments, net	
Provision for decline in value of investments	(6,664,383)
	30,210
Funds provided by operations	7,781,693
Disposals, repayments and redemptions of investments	262,724,587
Endowment from the Alberta Heritage Savings Trust Fund	100,000,000
	370,506,280
Funds were applied to:	
Investments	356,785,649
Alberta Heritage Scholarships	5,952,592
	362,738,241
Net funds provided	7,768,039
Deduct:	
Increase in receivables	1,750,883
Increase in payables	(716,890)
	1,033,993
Increase in deposit in the Consolidated Cash Investment Trust Fund of the Province of Alberta	\$ 6,734,046

ALBERTA HERITAGE SCHOLARSHIP FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Alberta Heritage Scholarship Fund operates under the authority of the Alberta Heritage Scholarship Act, Chapter A-27.1, Statutes of Alberta 1981, which received Royal Assent and came into force on June 2, 1981.

Note 2 Significant Accounting Policies and Reporting Practices

Bonds and mortgages included in investments are valued at cost or market value, whichever is lower, on an aggregate basis. Money market securities are valued at cost. Cost includes the amount of applicable amortization of discount or premium using the straight line method over the life of the investments.

The cost of disposals is determined on the average cost basis. Realized gains or losses arising as a result of disposals and the provision for decline in value from aggregate cost to aggregate market value are included in the determination of net income.

Investments and payables in respect of forward exchange contracts denominated in foreign currency are translated at the current rate of exchange at the balance sheet date. Unrealized exchange gains or losses which relate to the translation of hedged monetary assets are deferred.

Note 3 Accounts Payable

Forward exchange contracts:	
Payables in foreign currency	\$ 19,107,109
Receivables in Canadian dollars	(18,990,452)
Deferred translation gains and losses and discounts or premiums on foreign currency items	99,920
	216,577
Investments purchased but not settled	500,313
	\$ 716,890

Note 4 Endowment

The endowment was received from the Alberta Heritage Savings Trust Fund on June 18, 1981.

Note 5 Approval of Financial Statements

These financial statements were approved by management on October 7, 1982.

**ALBERTA HERITAGE SCHOLARSHIP FUND
INVESTMENTS
MARCH 31, 1982**

	Par Value	Cost	Market Value
Bonds:			
Government of Canada, direct and guaranteed	\$ 9,250,000	\$ 9,249,365	\$ 9,163,374
Provincial, guaranteed (a)	1,500,000	1,507,505	1,505,625
Corporate	1,000,000	1,000,000	1,076,289
	<u>\$11,750,000</u>	<u>11,756,870</u>	<u>11,745,288</u>
Money market securities (b):			
Mid-term promissory notes		27,984,915	27,984,915
Deposit receipts		18,206,120	18,206,120
Short-term promissory notes		15,004,820	15,004,820
Certificates of deposit		8,000,000	8,000,000
Bearer deposit notes		5,652,619	5,652,619
Treasury bills		4,810,373	4,810,373
Bankers' acceptances		3,329,606	3,329,606
Guaranteed investment certificates		3,001,116	3,001,116
		<u>85,989,569</u>	<u>85,989,569</u>
Mortgages, participating		2,979,006	2,960,378
Total investments		<u>\$100,725,445</u>	<u>\$100,695,235</u>

(a) Contains no Province of Alberta guaranteed issues.

(b) The market value of money market securities is estimated to approximate cost.

**ALBERTA HERITAGE SCHOLARSHIP FUND
ALBERTA HERITAGE SCHOLARSHIPS
FOR THE PERIOD FROM JUNE 2, 1981 TO MARCH 31, 1982**

Alexander Rutherford Scholarships	\$3,355,600
Louise McKinney Post-Secondary Scholarships	1,398,000
Jimmie Condon Athletic Scholarships	577,050
Sir James Lougheed Awards of Distinction	269,375
Ralph Steinhauer Awards of Distinction	230,000
Wilfrid R. May Scholarships	112,500
Michael Luchkovich Scholarships	10,067
	<u>\$5,952,592</u>

PENSION FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

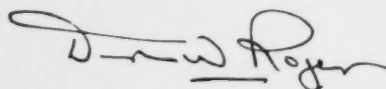
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Schedule of Pension Receipts and Pension Payments

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the balance sheet of the Pension Fund as at March 31, 1982 and the statements of income and fund equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Pension Fund as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.



Edmonton, Alberta
October 22, 1982

C.A.
Auditor General

Statement A

**PENSION FUND
BALANCE SHEET
MARCH 31, 1982**

	<u>1982</u>	<u>1981</u>
ASSETS		
Deposit in the Consolidated Cash Investment Trust Fund of the Province of Alberta	\$ 59,834,424	\$ 395,557,105
Accrued interest and accounts receivable	28,795,885	26,099,934
Due from the General Revenue Fund of the Province of Alberta	11,332,972	—
Investments, Schedule 1	<u>1,238,360,228</u>	<u>688,708,888</u>
	<u>\$1,338,323,509</u>	<u>\$1,110,365,927</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable (Note 3)	\$ 8,239,209	\$ 9,656,936
Fund equity, Statement B	<u>1,330,084,300</u>	<u>1,100,708,991</u>
	<u>\$1,338,323,509</u>	<u>\$1,110,365,927</u>

The accompanying notes are part
of these financial statements.

Statement B

**PENSION FUND
STATEMENT OF INCOME AND FUND EQUITY
FOR THE YEAR ENDED MARCH 31, 1982**

	<u>1982</u>	<u>1981</u>
Income:		
Investment income	\$ 181,100,585	\$ 8,053,367
Net gain (loss) on disposals of investments	<u>(6,883,337)</u>	<u>45,451</u>
Income before provision for decline in value of investments	174,217,248	8,098,818
Provision for decline in value of investments	<u>54,892,488</u>	<u>7,389,827</u>
Net income	119,324,760	708,991
Pension receipts, Schedule 2	229,422,760	—
Pension payments, Schedule 2	<u>(119,372,211)</u>	<u>—</u>
Transfer from the General Revenue Fund of the Province of Alberta	—	1,100,000,000
Net increase in fund equity	229,375,309	1,100,708,991
Fund equity at beginning of year	<u>1,100,708,991</u>	<u>—</u>
Fund equity at end of year	<u>\$1,330,084,300</u>	<u>\$1,100,708,991</u>

Statement C

PENSION FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Funds were provided by:		
Net income		
Non-cash items:	\$ 119,324,760	\$ 708,991
Amortization of discount/premium on investments, net		
Provision for decline in value of investments	(75,719,217)	(1,143,860)
Funds provided by operations	54,892,488	7,389,827
Disposals, repayments and redemptions of investments	98,498,031	6,954,958
Pension receipts, Schedule 2	1,141,685,398	14,397,109
Transfer from the General Revenue Fund of the Province of Alberta	229,422,760	—
	—	1,100,000,000
	<u>1,469,606,189</u>	<u>1,121,352,067</u>
Funds were applied to:		
Investments		
Pension payments, Schedule 2	1,670,510,009	96,765,345
Acquisition of investments and accrued interest from the General Revenue Fund of the Province of Alberta	119,372,211	—
	—	628,518,976
	<u>1,789,882,220</u>	<u>725,284,321</u>
Net funds provided (required)	<u>(320,276,031)</u>	<u>396,067,746</u>
Add:		
Increase in receivables	14,028,923	10,167,577
Decrease (increase) in payables	1,417,727	(9,656,936)
	<u>15,446,650</u>	<u>510,641</u>
Increase (decrease) in deposit in the Consolidated Cash Investment Trust Fund of the Province of Alberta	<u>\$ (335,722,681)</u>	<u>\$ 395,557,105</u>

PENSION FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Pension Fund operates under the authority of the Pension Fund Act, Chapter P-3.1, Revised Statutes of Alberta 1980.

Sections 1 to 4 and 6 to 8 of the Act which authorize the establishment of the Fund, the transfer of \$1,100,000,000 from the General Revenue Fund and investment of moneys transferred to the Fund, were proclaimed and came into force on February 13, 1981.

Sections 5 and 9 to 14 of the Act which prescribe the disposition of receipts, and disbursements of moneys received or required to be paid under the following Pension Acts, were proclaimed and came into force on April 1, 1981:

Local Authorities Pension Act
 M.L.A. Pension Act
 Public Service Management Pension Act
 Public Service Pension Act
 Special Forces Pension Act
 Universities Academic Pension Act

Prior to April 1, 1981 receipts and disbursements of such moneys were accounted for in the financial statements of the General Revenue Fund.

Note 2 Significant Accounting Policies and Reporting Practices**Investments**

Money market securities are valued at cost. Other investments are valued at cost or market value, whichever is lower, on an aggregate basis. Cost includes the amount of applicable amortization of discount or premium using the straight line method over the life of the investments.

The cost of disposals is determined on the average cost basis. Realized gains or losses arising as a result of disposals and the provision for decline in value from aggregate cost to aggregate market value are included in the determination of net income.

Foreign Exchange

Investments and payables in respect of forward exchange contracts denominated in foreign currency are translated at the current rate of exchange at the balance sheet date.

Revenue in respect of investments denominated in foreign currency is translated at an average monthly rate of exchange in the month of receipt.

Unrealized exchange gains or losses which relate to the translation of unhedged monetary assets are included in the determination of net income.

Unrealized exchange gains or losses relating to the translation of hedged monetary assets are deferred.

Pension Obligations

Pursuant to section 5 of the Pension Fund Act, pension receipts and pension payments are initially recorded in the General Revenue Fund and subsequently transferred therefrom to the Pension Fund, except that on the exhaustion of Pension Fund assets, pension payments are to be charged to the General Revenue Fund. At March 31, 1982 the total estimated liability for accrued pension obligations of the six Pension Acts referred to in Note 1 exceeded the recorded net assets of the Pension Fund. The liability of the Pension Fund in respect of accrued pension obligations at that date, equalling the recorded net assets of the Pension Fund, is not included in the determination of fund equity.

Note 3 Accounts Payable

	1982	1981
Forward exchange contracts:		
Payables in foreign currency	\$ 305,094,006	\$ 43,097,601
Receivables in Canadian dollars	(300,024,651)	(43,136,322)
Deferred translation gains and losses and discounts or premiums on foreign currency items	424,166	204,947
	5,493,521	166,226
	2,745,688	9,490,710
Investments purchased but not settled	\$ 8,239,209	\$ 9,656,936

Note 4 Comparative Figures

The 1981 figures have been restated where necessary to conform to 1982 presentation.

The comparative figures in Statements B and C are for the period from February 13, 1981 to March 31, 1981.

Note 5 Approval of Financial Statements

These financial statements were approved by management on October 22, 1982.

PENSION FUND
INVESTMENTS
MARCH 31, 1982

Schedule 1

	Par Value	Cost	Market Value
Bonds:			
Government of Canada, direct and guaranteed	\$446,830,000	\$ 420,860,743	\$ 378,475,071
Provincial, direct and guaranteed (a)	114,475,000	108,783,006	93,511,608
Corporate	31,000,000(b)	32,802,328	29,948,320
Government of the United States of America, direct and guaranteed	7,000,000(c)	8,954,023	8,813,561
		<u>571,400,100</u>	<u>510,748,560</u>
Money market securities (d):			
Deposit receipts		274,213,078	274,213,078
Mid-term promissory notes		156,046,949	156,046,949
Short-term promissory notes		47,840,804	47,840,804
Bankers' acceptances		44,330,018	44,330,018
Treasury bills		36,843,015	36,843,015
Bearer deposit notes		29,858,741	29,858,741
Certificates of deposit		23,910,102	23,910,102
Guaranteed investment certificates		9,203,866	9,203,866
		<u>622,246,573</u>	<u>622,246,573</u>
Mortgages, participating		15,248,118	14,136,913
Shares		89,747,752	89,228,182
Real estate funds		2,000,000	2,000,000
Total investments		<u>\$1,300,642,543</u>	<u>\$1,238,360,228</u>
1981 comparative figures		<u>\$ 696,098,715</u>	<u>\$ 688,708,888</u>

(a) Contains no Province of Alberta direct or guaranteed issues.

(b) Comprises Canadian \$22,000,000 and United States \$9,000,000.

(c) In U.S. currency.

(d) The market value of money market securities is estimated to approximate cost.

OTHER REGULATED FUNDS
SUMMARY FINANCIAL STATEMENTS
MARCH 31, 1982

Auditor's Report
Summary Statement of Assets, Liabilities and Fund Equities
Summary Statement of Revenue, Expenditure and Fund Equities
Notes to the Summary Financial Statements

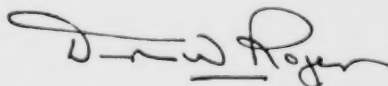
AUDITOR'S REPORT

To The Provincial Treasurer

I have examined the summary statement of assets, liabilities and fund equities of the Other Regulated Funds as at March 31, 1982 and the summary statement of revenue, expenditure and fund equities for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these summary financial statements present fairly the financial position of the Other Regulated Funds as at March 31, 1982 and the results of their operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
November 18, 1982



C.A.
Auditor General

OTHER REGULATED FUNDS
SUMMARY STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITIES
MARCH 31, 1982

	Assets				Total Assets
	Cash and Deposits in General Trust Account	Deposits in Consolidated Cash Investment Trust Fund	Term Deposits and Investments (Note 3)	Accounts and Loans Receivable	
Agriculture:					
Crop Reinsurance Fund of Alberta	\$ —	\$ 21,489,109	\$ —	\$ 4,967,013	\$ 26,456,122
Alberta Dairy Control Board	944,183	—	24,797	1,074	970,054
Livestock Patrons' Assurance Fund	674,685	—	24,136	24,314	723,135
Sale of Estrays	90,496	—	—	—	90,496
Attorney General:					
Central Registry Assurance Fund	—	243,895	16,425	22,976	283,296
Registrar's Assurance Fund	1,644,492	—	43,549	87,217	1,775,258
Economic Development:					
Motion Picture Development Fund	—	3,254,410	—	—	3,254,410
Energy and Natural Resources:					
Wildlife Damage Fund	24,998	993,802	—	45,787	1,064,587
Wildlife Depredation Fund	—	198,136	—	81,821	279,957
Treasury:					
Utility Companies Income Tax Rebates Fund	—	59,460,306	—	15,579,994	75,040,300
Utilities and Telephones:					
Natural Gas Rebates Fund	—	5,869,461	—	—	5,869,461
Total 1982	\$ 3,378,854	\$ 91,509,119	\$ 108,907	\$ 20,810,196	\$115,807,076
Total 1981	\$ 7,629,650	\$ 87,931,734	\$ 106,085	\$ 10,783,729	\$106,451,198

The accompanying notes are part of these summary financial statements.

OTHER REGULATED FUNDS
SUMMARY STATEMENT OF REVENUE, EXPENDITURE AND FUND EQUITIES
FOR THE YEAR ENDED MARCH 31, 1982

	Revenue				Total
	Investment Income (Note 4)	Fees, Assessments and Contributions	Transfers from Province of Alberta Funds and Agencies	Other	
Agriculture:					
Crop Reinsurance Fund of Alberta	\$ —	\$ —	\$ 4,967,013	\$ —	\$ 4,967,013
Alberta Dairy Control Board	—	454,152	—	—	454,152
Livestock Patrons' Assurance Fund	86,529	128,670	—	—	215,199
Sale of Estrays	—	—	—	72,679	72,679
Attorney General:					
Central Registry Assurance Fund	51,376	137,703	—	—	189,079
Registrar's Assurance Fund	335,088	1,389,059	—	—	1,724,147
Economic Development:					
Motion Picture Development Fund	254,410	—	—	—	254,410
Energy and Natural Resources:					
Wildlife Damage Fund	72,303	1,213,254	—	—	1,285,557
Wildlife Depredation Fund	22,420	—	81,821	—	104,241
Treasury:					
Utility Companies Income Tax Rebates Fund	3,843,106	55,573,639	33,028,010	—	92,444,755
Utilities and Telephones:					
Natural Gas Rebates Fund	1,606,474	—	86,210,819	—	87,817,293
Total 1982	\$ 6,271,706	\$ 58,896,477	\$124,287,663	\$ 72,679	\$189,528,525
Total 1981	\$ 3,428,492	\$ 53,866,306	\$ 48,079,148	\$ 136,731	\$105,510,677

Statement A

Liabilities		Fund Equities	
Accounts Payable	Advance from Provincial Treasurer	1982	1981
\$ —	\$ —	\$ 26,456,122	\$ 21,489,109
666,166	—	303,888	228,412
—	—	723,135	509,136
—	—	90,496	55,179
—	—	283,296	277,663
—	—	1,775,258	1,574,086
—	3,000,000	254,410	—
119,277	—	945,310	321,592
—	—	279,957	175,716
75,040,300	—	—	—
3,807,271	—	2,062,190	9,124,116
<u>\$ 79,633,014</u>	<u>\$ 3,000,000</u>	<u>\$ 33,174,062</u>	
<u>\$ 72,696,189</u>	<u>\$ —</u>		<u>\$ 33,755,009</u>

Statement B

Expenditure				Surplus (deficit) for the year	Fund Equities at beginning of year	Fund Equities at end of year
Grants	Transfers to Province of Alberta Funds and Agencies	Other	Total			
\$ —	\$ —	\$ —	\$ —	\$ 4,967,013	\$ 21,489,109	\$ 26,456,122
29,203	349,473	—	378,676	75,476	228,412	303,888
—	—	1,200	1,200	213,999	509,136	723,135
—	—	37,362	37,362	35,317	55,179	90,496
—	177,663	5,783	183,446	5,633	277,663	283,296
—	1,499,086	23,889	1,522,975	201,172	1,574,086	1,775,258
—	—	—	—	254,410	—	254,410
580,018	81,821	—	661,839	623,718	321,592	945,310
—	—	—	—	104,241	175,716	279,957
92,444,755	—	—	92,444,755	—	—	—
94,879,219	—	—	94,879,219	(7,061,926)	9,124,116	2,062,190
<u>\$187,933,195</u>	<u>\$ 2,108,043</u>	<u>\$ 68,234</u>	<u>\$190,109,472</u>	<u>\$ (580,947)</u>	<u>\$ 33,755,009</u>	<u>\$ 33,174,062</u>
<u>\$ 89,810,215</u>	<u>\$ 3,008,469</u>	<u>\$ 156,725</u>	<u>\$ 92,975,409</u>	<u>\$ 12,535,268</u>	<u>\$ 21,219,741</u>	<u>\$ 33,755,009</u>

OTHER REGULATED FUNDS
NOTES TO THE SUMMARY FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authorities

The authority for operating each of the Other Regulated Funds is as follows:

- (a) Crop Reinsurance Fund of Alberta-Crop Insurance Agreement authorized under Order in Council 264/76 pursuant to section 43 of the Hail and Crop Insurance Act, Chapter H-1, Revised Statutes of Alberta 1980.
- (b) Alberta Dairy Control Board-Dairy Board Act, Chapter D-1, Revised Statutes of Alberta 1980.
- (c) Livestock Patrons' Assurance Fund-Livestock and Livestock Products Act, Chapter L-24, Revised Statutes of Alberta 1980.
- (d) Sale of Estrays-Stray Animals Act, Chapter S-23, Revised Statutes of Alberta 1980.
- (e) Central Registry Assurance Fund-Chattel Security Registries Act, Chapter C-7, Revised Statutes of Alberta 1980.
- (f) Registrar's Assurance Fund-Land Titles Act, Chapter L-5, Revised Statutes of Alberta 1980.
- (g) Motion Picture Development Fund-Motion Picture Development Act, Chapter M-19.1, Statutes of Alberta 1981, which came into force on September 23, 1981.
- (h) Wildlife Damage Fund-Wildlife Act, Chapter W-9, Revised Statutes of Alberta 1980.
- (i) Wildlife Depredation Fund-Wildlife Act, Chapter W-9, Revised Statutes of Alberta 1980.
- (j) Utility Companies Income Tax Rebates Fund-Utility Companies Income Tax Rebates Act, Chapter U-10, Revised Statutes of Alberta 1980.
- (k) Natural Gas Rebates Fund-Natural Gas Rebates Act, Chapter N-5, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

- (a) Investments are valued by each Fund at cost or market value, whichever is lower, on an aggregate basis. Term deposits are valued at cost. Cost includes the amount of applicable amortization of discount or premium using the straight line method over the life of the investments. The provision for decline in value from aggregate cost to aggregate market value is included in the determination of investment income by each Fund.
- (b) The Funds are not charged with all the administration expenses incurred in their operation as these expenses are reflected in the programme costs of the Departments or Provincial Corporations that administer the Funds.
- (c) When the authority for operating the Funds does not designate the interest earned by the Funds to them then, in accordance with the Financial Administration Act, Chapter F-9, Revised Statutes of Alberta 1980, the interest earned by these Funds is credited directly to the General Revenue Fund and is not reflected in these summary financial statements.
- (d) A statement of changes in financial position is not provided as disclosure in these summary financial statements is considered to be adequate.

Note 3 Term Deposits and Investments

Term deposits and investments held by the Funds are as follows:

	1982		1981	
	Cost	Market Value	Cost	Market Value
Term deposits held by the Alberta Dairy Control Board	\$ 24,797	\$ 24,797	\$ 22,000	\$ 22,000
Debentures guaranteed by the Province of Alberta and held by:				
Livestock Patrons' Assurance Fund	43,908	24,136	43,899	26,861
Central Registry Assurance Fund	20,005	16,425	20,037	16,075
	<u>63,913</u>	<u>40,561</u>	<u>63,936</u>	<u>42,936</u>
Bonds issued by the Government of Canada and held by the Registrar's Assurance Fund	50,000	43,549	50,000	41,149
	<u>\$138,710</u>	<u>\$108,907</u>	<u>\$135,936</u>	<u>\$106,085</u>

Note 4 Investment Income

- (a) Interest earned by the Crop Reinsurance Fund of Alberta of \$3,380,723 (1981 \$2,029,319) on deposits in the Consolidated Cash Investment Trust Fund has been credited directly to the General Revenue Fund and is not reflected in these summary financial statements.
- (b) Interest earned by the Alberta Dairy Control Board of \$2,987 (1981 \$1,981) on term deposits has been credited directly to the General Revenue Fund and is not reflected in these summary financial statements.
- (c) Interest earned by the General Trust Account is not allocated to individual depositors but is instead credited in full directly to the General Revenue Fund. For this reason, the amount of the interest earned by the Alberta Dairy Control Board and the Sale of Estrays has not been quantified and has not been reflected in these summary financial statements.

Note 5 Comparative Figures

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 6 Approval of Financial Statements

These financial statements were approved by management on November 18, 1982.



SECTION 5

1981-82 PUBLIC ACCOUNTS

PROVINCIAL CORPORATIONS -- FINANCIAL STATEMENTS

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PROVINCIAL CORPORATIONS — FINANCIAL STATEMENTS

Introduction:

Section 1(1)(n) of the Financial Administration Act defines a Provincial corporation as

- “(i) a corporation that is incorporated by or under an Act of the Legislature, other than a local or private Act, all or a majority of whose members or directors are appointed or designated, either by their personal names or by their names of office, by an act of the Legislature or regulations under an Act of the Legislature, by an order of the Lieutenant Governor in Council or of a Minister of the Crown or by any combination thereof, or
- (ii) a corporation all of whose issued voting shares of every class are owned by the Crown or held in trust for the Crown or are partly owned by the Crown and partly held in trust for the Crown, but does not include a new town or a housing authority incorporated under section 39 of the Alberta Housing Act.”

The Provincial corporations included in this section are subsidized in some manner by the General Revenue Fund and are considered to complement a Government programme. They are included in the consolidated financial statements after adjusting the accounts to conform with the basis of accounting used for the General Revenue Fund.

ALBERTA AGRICULTURAL DEVELOPMENT CORPORATION
FINANCIAL STATEMENTS
MARCH 31, 1982

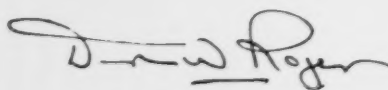
Auditor's Report
Balance Sheet
Statement of Revenue, Expense and Retained Earnings
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Operating Expense
Schedule of Farm Loan Incentives

AUDITOR'S REPORT

To the Board of Directors of the
Alberta Agricultural Development Corporation

I have examined the balance sheet of the Alberta Agricultural Development Corporation as at March 31, 1982 and the statements of revenue, expense and retained earnings, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
July 20, 1982

C.A.
Auditor General

ALBERTA AGRICULTURAL DEVELOPMENT CORPORATION
BALANCE SHEET
AS AT MARCH 31, 1982

	1982	1981
ASSETS		
Current:		
Cash	\$ 750	\$ 300
Deposits in trust (Note 4)	27,437,090	7,198,209
Accounts receivable	63,160	75,352
Accrued interest receivable (Note 5)	22,773,394	11,513,066
Guarantee implementations receivable (Notes 6 and 10)	3,387,978	2,101,743
Principal due within one year on direct loans receivable (Note 7)	16,998,566	8,750,568
Other assets due within one year (Note 8)	—	841,119
	<u>70,660,938</u>	<u>30,480,357</u>
Direct loans receivable (Notes 7 and 10)	506,699,061	307,294,015
Other (Notes 8 and 10)	568,960	508,028
Trust (Note 9)	109,823	154,429
	<u>\$578,038,782</u>	<u>\$338,436,829</u>
LIABILITIES		
Current:		
Accounts payable, Province of Alberta	\$ 13,299,912	\$ 4,891,648
Accounts payable, other	1,285,923	463,968
Guarantee implementations payable	512,950	383,387
Accrued incentives payable	7,387,780	2,248,900
Principal due within one year on long-term debt (Note 12)	11,240,000	7,000,000
	<u>33,726,565</u>	<u>14,987,903</u>
Long term debt (Note 12)	537,000,000	316,240,000
Equity:		
Reserve for contingent liabilities (Note 13)	3,608,000	3,600,000
Retained earnings, Statement B	3,594,394	3,454,497
	<u>7,202,394</u>	<u>7,054,497</u>
Trust (Note 9)	109,823	154,429
	<u>\$578,038,782</u>	<u>\$338,436,829</u>

The accompanying notes are part of
these financial statements.

Statement B

ALBERTA AGRICULTURAL DEVELOPMENT CORPORATION
STATEMENT OF REVENUE, EXPENSE AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Revenue:		
Interest	\$48,974,244	\$22,798,819
Administrative fees	55,683	60,192
Miscellaneous	160,834	28,209
	<u>49,190,761</u>	<u>22,887,220</u>
Expense:		
Interest on long-term debt	54,568,352	25,247,167
Operating, Schedule 1	4,759,509	3,327,360
Farm loan incentives, Schedule 2	13,972,274	4,458,693
Provision for doubtful accounts and losses (Note 10)	6,917,729	1,258,190
	<u>80,217,864</u>	<u>34,291,410</u>
Operating loss	31,027,103	11,404,190
Contribution by the Province of Alberta (Note 3)	31,175,000	13,780,000
Net income for the year	147,897	2,375,810
Retained earnings at beginning of year	3,454,497	4,678,687
	<u>3,602,394</u>	<u>7,054,497</u>
Transfer to reserve for contingent liabilities (Note 13)	8,000	3,600,000
Retained earnings at end of year	<u>\$ 3,594,394</u>	<u>\$ 3,454,497</u>

Statement C

ALBERTA AGRICULTURAL DEVELOPMENT CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Funds were provided from:		
Net income for the year, Statement B	\$ 147,897	\$ 2,375,810
Doubtful accounts provision	6,917,729	1,258,190
Funds from operations	7,065,626	3,634,000
Proceeds from issue of long term debt	232,000,000	139,000,000
Increase in accounts payable, Province of Alberta	8,408,264	7,239,463
Repayments of direct loans receivable	6,890,876	9,292,700
Increase in accrued incentives payable	5,138,880	2,248,900
Increase in accounts payable, other	821,955	431,474
Recoveries of other assets	809,284	646,550
Recoveries of guarantee implementations receivable	565,497	696,700
Decrease (increase) in accounts receivable	12,192	(75,352)
	<u>261,712,574</u>	<u>163,114,435</u>
Funds were applied to:		
Disbursements of direct loans	217,043,400	148,840,960
Increase in accrued interest receivable	11,845,774	5,208,224
Repayments of long term debt	7,000,000	4,000,000
Implementation of guarantees	5,523,137	2,730,532
Increase in other assets	60,932	54,979
	<u>241,473,243</u>	<u>160,834,635</u>
Increase in cash and deposits in trust	<u>\$ 20,239,331</u>	<u>\$ 2,279,800</u>

ALBERTA AGRICULTURAL DEVELOPMENT CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority
The Alberta Agricultural Development Corporation operates under the authority of the Agricultural Development Act, Chapter A-7, Revised Statutes of Alberta 1980.

Note 2 Summary of Significant Accounting Policies and Reporting Practices
(a) General
These financial statements have been prepared in accordance with generally accepted accounting principles except that office equipment is expensed in the year of purchase.
(b) Allowance for doubtful accounts
The Corporation provides for losses on direct loans, guarantee implementations and other assets.

Note 3 Financial Structure
The Corporation's operations are funded through the sale of debentures to the Alberta Heritage Savings Trust Fund and a contribution from the General Revenue Fund of the Province of Alberta. The contribution for the year from the General Revenue Fund was allocated to loan interest subsidies and incentives in the amount of \$27,265,000 (1981 \$10,415,000) and to operating expenses in the amount of \$3,910,000 (1981 \$3,365,000).
Office accommodation and field support staff are provided at no charge by the Province and accordingly are not reflected in the financial statements.

Note 4 Deposits in Trust
Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 5 Accrued Interest Receivable
Accrued interest receivable consists of:

	1982	1981
Interest on direct loans	\$21,759,893	\$11,393,117
Interest on deposits in trust	903,758	119,949
Interest on guarantee implementations	1,292,633	696,438
	<u>23,956,284</u>	<u>12,209,504</u>
Less allowance for doubtful accounts (Note 10)	1,182,890	696,438
	<u>\$22,773,394</u>	<u>\$11,513,066</u>

Note 6 Guarantee Implementations Receivable
Loan guarantee payments made to financial institutions for uncollectable loans made by them under the Corporation's guarantee are generally of a demand nature and are therefore classified as current assets.

	1982	1981
Guarantee implementations receivable	\$8,757,978	\$4,421,743
Less allowance for doubtful accounts (Note 10)	5,370,000	2,320,000
	<u>\$3,387,978</u>	<u>\$2,101,743</u>

Note 7 Direct Loans Receivable

Direct loans are secured by agreements for sale and mortgages and are repayable in instalments due as follows, assuming that options to renew will be exercised when applicable:

	1982	1981
Arrears of principal and interest	\$ 10,398,756	\$ 4,208,821
Due in		
1 year	6,599,810	4,541,747
2 years	9,105,302	6,229,027
3 years	9,858,672	6,661,931
4 years	10,906,839	7,206,088
5 years	11,638,233	7,679,855
6 - 10 years	72,077,847	45,333,151
Over 10 years	400,361,168	239,007,093
	530,946,627	320,867,713
Less allowance for doubtful accounts (Note 10)	7,249,000	4,823,130
	523,697,627	316,044,583
Less current portion	16,998,566	8,750,568
	<u>\$506,699,061</u>	<u>\$307,294,015</u>

Note 8 Other Assets

Assets at cost, acquired by the Corporation as a result of security and related action are as follows:

	1982	1981
Unlisted preferred shares	\$250,001	\$ 250,001
Unlisted bonds	—	841,119
Lambco plant, equipment and advances (Note 11)	568,959	508,027
	818,960	1,599,147
Less allowance for loss on realization (Note 10)	250,000	250,000
	568,960	1,349,147
Less current portion	—	841,119
	<u>\$568,960</u>	<u>\$ 508,028</u>

Note 9 Trust Assets and Liabilities

Prior to December 15, 1975 the Province of Alberta indemnified the Corporation for all guarantee implementations in return for subrogation of collection rights. The balances shown reflect the total outstanding guarantee payments from this period less an estimated uncollectable amount of \$329,468 (1981 \$463,288).

Note 10 Allowance for Doubtful Accounts and Losses

Asset balances are shown net of the following allowances:

	Direct Loans	Guarantee Implementations	Accrued Interest	Other Assets	Total
Allowance at beginning of year	\$4,823,130	\$2,320,000	\$ 696,438	\$250,000	\$ 8,089,568
Less accounts written off	73,610	750,968	98,994	31,835	955,407
	4,749,520	1,569,032	597,444	218,165	7,134,161
Increase in allowance	2,499,480	3,800,968	585,446	31,835	6,917,729
Allowance at end of year	<u>\$7,249,000</u>	<u>\$5,370,000</u>	<u>\$1,182,890</u>	<u>\$250,000</u>	<u>\$14,051,890</u>

Note 11 Lambco Plant and Equipment

Pursuant to an agreement between Lamb Processors Co-op Ltd., the Province of Alberta and the Corporation, the Corporation acquired the net assets and business of the Co-op. The Corporation has since provided operating advances to Lambco in accordance with the agreement. Grants from the Province reimburse the Corporation for Lambco operating losses before depreciation expense and also for capital expenditures of Lambco. As at March 31, 1982 the Corporation's investment in Lambco was \$568,959 (1981 \$508,027). Operating revenue and expenses of Lambco are not consolidated in the financial statements of the Corporation.

Furthermore, the Province will indemnify the Corporation for any losses which might be incurred on disposal of Lambco. Any disposal proceeds in excess of the Corporation's investment in Lambco will be payable to the Province.

Note 12 Long-Term Debt

Debentures payable to the Province of Alberta are as follows:

Series	Maturity Date	Interest Rate	Principal Outstanding	
			1982	1981
A1	March 31, 2004	10.15%	\$ 47,000,000	\$ 48,000,000
A2	March 31, 2004	9.63	70,500,000	72,000,000
A3	March 31, 2004	10.15	12,220,000	12,480,000
A4	May 1, 2004	10.35	21,120,000	21,560,000
B1	September 1, 2004	10.15	19,200,000	19,600,000
B2	March 1, 2005	11.85	19,200,000	19,600,000
C1	June 1, 2005	11.98	14,700,000	15,000,000
C2	August 1, 2005	11.94	24,500,000	25,000,000
C3	October 1, 2005	13.47	24,500,000	25,000,000
C4	December 1, 2005	13.66	14,700,000	15,000,000
D1	February 1, 2006	13.63	14,700,000	15,000,000
D2	March 1, 2006	14.20	24,500,000	25,000,000
D3	March 31, 2006	14.14	29,400,000	10,000,000
D4	May 1, 2006	15.41	15,000,000	—
D5	June 1, 2006	16.11	20,000,000	—
D6	July 1, 2006	16.00	13,000,000	—
D7	August 1, 2006	17.33	22,000,000	—
D8	September 1, 2006	17.71	10,000,000	—
E1	September 23, 2006	17.90	17,000,000	—
E2	October 1, 2006	17.81	19,000,000	—
E3	November 1, 2006	17.93	18,000,000	—
E4	December 1, 2006	15.78	17,000,000	—
E5	January 4, 2007	16.50	12,000,000	—
E6	February 1, 2007	17.12	19,000,000	—
E7	March 1, 2007	17.00	30,000,000	—
			548,240,000	323,240,000
			Less current portion	11,240,000
				7,000,000
				\$316,240,000

Principal repayments due in each of the next five years are as follows:

Year ended March 31, 1983	11,240,000
1984	11,240,000
1985	11,240,000
1986	12,620,000
1987	13,240,000

Note 13 Contingent Liabilities and Commitments

The Corporation has the following contingent liabilities and commitments:

- Approximately \$89,610,000 (1981 \$87,000,000) with respect to loan guarantees against which a specific reserve for potential losses of \$3,608,000 (1981 \$3,600,000) has been accrued.
- Approximately \$85,000,000 (1981 \$47,000,000) with respect to farm loan incentives which will arise over the next five years if applicants comply with requirements of the programs.
- As at March 31, 1982 undisbursed loans of \$56,682,800 (1981 \$46,755,400) had been approved.

Note 14 Comparative Figures

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 15 Approval of Financial Statements

These financial statements were approved by management on July 20, 1982.

Schedule 1

ALBERTA AGRICULTURAL DEVELOPMENT CORPORATION
 SCHEDULE OF OPERATING EXPENSE
 FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Salaries and wages		
Travel	\$3,194,815	\$2,399,935
Employee benefits	476,622	383,091
Directors' fees	314,972	73,572
Professional fees	189,350	107,715
Equipment rental and repair	137,407	72,389
Communications	80,910	51,445
Printing and binding	62,046	52,485
Equipment purchases	56,569	29,105
Meetings and conferences	49,811	28,896
Stationery and office supplies	41,159	7,958
Data processing	40,315	33,523
Legal	38,864	9,926
Postage, freight and express	27,600	28,552
Advertising	17,507	30,499
Microfilming	17,160	18,269
	14,402	—
	<u>\$4,759,509</u>	<u>\$3,327,360</u>

Schedule 2

ALBERTA AGRICULTURAL DEVELOPMENT CORPORATION
 SCHEDULE OF FARM LOAN INCENTIVES
 FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Beginning farmer program		
Dairy development incentive program	\$13,077,020	\$3,523,065
Native range incentive program	487,450	357,084
Grants to estates of deceased borrowers	286,443	302,961
Other	55,579	234,961
	65,782	40,622
	<u>\$13,972,274</u>	<u>\$4,458,693</u>

ALBERTA AGRICULTURAL RESEARCH TRUST
FINANCIAL STATEMENTS
MARCH 31, 1982

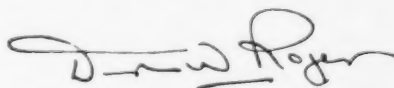
Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Unexpended Funds
Notes to the Financial Statements

AUDITOR'S REPORT

To the Trustees of the
Alberta Agricultural Research Trust

I have examined the balance sheet of the Alberta Agricultural Research Trust as at March 31, 1982 and the statement of revenue, expenditure and unexpended funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust as at March 31, 1982 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
June 16, 1982

C.A.
Auditor General

Statement A

ALBERTA AGRICULTURAL RESEARCH TRUST
BALANCE SHEET
AS AT MARCH 31, 1982

	ASSETS	1982	1981
Current:			
Deposits in trust (Note 3)		\$64,827	\$29,119
		<u>64,827</u>	<u>29,119</u>
Unexpended funds, Statement B	LIABILITIES	\$64,827	\$29,119
		<u>64,827</u>	<u>29,119</u>

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA AGRICULTURAL RESEARCH TRUST
STATEMENT OF REVENUE, EXPENDITURE AND UNEXPENDED FUNDS
FOR THE YEAR ENDED MARCH 31, 1982

	REVENUE	1982	1981
Contributions from the Province of Alberta —			
Department of Agriculture		\$255,000	\$250,000
Contributions from industry		135,000	131,109
Interest		29,953	21,906
		<u>419,953</u>	<u>403,015</u>
	EXPENDITURE		
Research grants		361,040	368,227
Administration charge		23,205	20,456
		<u>384,245</u>	<u>388,683</u>
Excess of revenue over expenditure		35,708	14,332
Unexpended funds at beginning of year		29,119	14,787
Unexpended funds at end of year		<u>\$ 64,827</u>	<u>\$ 29,119</u>

ALBERTA AGRICULTURAL RESEARCH TRUST
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

- Note 1 Authority
The Alberta Agricultural Research Trust operates under the authority of the Alberta Agricultural Research Trust Act, Chapter A-14, Revised Statutes of Alberta 1980.
- Note 2 Significant Accounting Policies
These financial statements have been prepared in accordance with generally accepted accounting principles except that research grants expenditure is recorded on a cash basis.
A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.
- Note 3 Deposits in Trust
Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.
- Note 4 Approval of Financial Statements
These financial statements were approved by management on June 16, 1982.

ALBERTA HAIL AND CROP INSURANCE CORPORATION
FINANCIAL STATEMENTS
MARCH 31, 1982

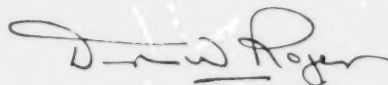
Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Reserve — Crop Insurance
Statement of Revenue, Expenditure and Reserves — Hail Insurance
Notes to the Financial Statements
Schedule of Administration Expenses — Crop Insurance
Schedule of Administration Expenses — Hail Insurance

AUDITOR'S REPORT

To the Board of Directors of the
Alberta Hail and Crop Insurance Corporation

I have examined the balance sheet of the Alberta Hail and Crop Insurance Corporation as at March 31, 1982 and the statements of revenue, expenditure and reserves for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1982 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
July 6, 1982

C.A.
Auditor General

ALBERTA HAIL AND CROP INSURANCE CORPORATION
BALANCE SHEET
AS AT MARCH 31, 1982

	1982	1981
ASSETS		
General		
Current:		
Cash	\$ 5,524,996	\$ 5,295,095
Short-term investments (Note 3)	75,461,158	37,324,605
Accounts receivable (Note 4)	1,359,134	1,264,415
Accrued interest receivable	3,017,031	869,905
Prepaid expenses	19,972	8,185
Due from Wildlife Damage Fund	36,881	107,085
Due from Feed Freight Assistance Program	43,300	—
	<u>85,462,472</u>	<u>44,869,290</u>
Long-term investments: (Note 3)	<u>7,499,836</u>	<u>7,242,146</u>
Fixed, at cost:		
Automobiles	77,344	77,344
Furniture and equipment	278,902	268,293
	<u>356,246</u>	<u>345,637</u>
	<u>93,318,554</u>	<u>52,457,073</u>
Trust		
Wildlife Damage Fund: (Note 5)		
Cash	24,999	—
Due from Province of Alberta	9,025	461,486
Accrued interest receivable	2,787	8,708
	<u>36,881</u>	<u>471,194</u>
Feed Freight Assistance Program: (Note 6)		
Cash	1,083,558	46,343
Short-term investment	—	800,000
Accrued interest receivable	11,305	—
	<u>1,094,863</u>	<u>846,343</u>
	<u>\$94,450,298</u>	<u>\$53,773,610</u>
LIABILITIES		
General		
Current:		
Accounts payable (Note 7)	\$ 6,471,625	\$ 4,354,075
Salaries and commissions payable	304,505	228,796
Premium refunds payable	2,735,339	1,170,396
Estimated indemnities payable	—	219,416
	<u>9,511,469</u>	<u>5,972,683</u>
Capital surplus arising from furniture, equipment and automobiles provided from income	<u>356,246</u>	<u>345,637</u>
Reserves:		
Crop insurance, Statement B	68,564,433	34,816,896
Hail insurance, Statement C	14,886,406	11,321,857
	<u>83,450,839</u>	<u>46,138,753</u>
	<u>93,318,554</u>	<u>52,457,073</u>
Trust		
Wildlife Damage Fund: (Note 5)		
Bank overdraft	—	362,984
Accounts payable	—	125
Due to general	36,881	107,085
	<u>36,881</u>	<u>470,194</u>
Feed Freight Assistance Program: (Note 6)		
Due to Province of Alberta	1,051,563	846,343
Due to general	43,300	—
	<u>1,094,863</u>	<u>846,343</u>
	<u>\$94,450,298</u>	<u>\$53,773,610</u>

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA HAIL AND CROP INSURANCE CORPORATION
STATEMENT OF REVENUE, EXPENDITURE AND RESERVE — CROP INSURANCE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	<u>REVENUE</u>	
Premiums charged:		
Insured persons	\$32,242,619	\$26,605,500
Province of Alberta (Note 2(b))	1,421,713	1,500,884
	<u>33,664,332</u>	<u>28,106,384</u>
Deduct: Cash discounts allowed	—	701,522
	<u>33,664,332</u>	<u>27,404,862</u>
Federal matching portion (Note 2(c))	33,113,421	27,265,320
	<u>66,777,753</u>	<u>54,670,182</u>
Investment income	9,316,057	4,080,023
	<u>76,093,810</u>	<u>58,750,205</u>
	<u>EXPENDITURE</u>	
Indemnities		
Reinsurance premiums: (Note 8(a))	27,445,234	32,892,899
Crop Reinsurance Fund of Canada		
for Alberta	9,934,026	4,089,798
Crop Reinsurance Fund of Alberta	4,967,013	4,089,798
Administration expenses, Schedule 1	3,423,921	3,330,803
	<u>45,770,194</u>	<u>44,403,298</u>
Deduct: Administration expenses charged		
to Province of Alberta (Note 2(d))	3,423,921	3,330,803
	<u>42,346,273</u>	<u>41,072,495</u>
Surplus for the year	33,747,537	17,677,710
Reserve, beginning of year	34,816,896	17,139,186
Reserve, end of year	<u>\$68,564,433</u>	<u>\$34,816,896</u>

ALBERTA HAIL AND CROP INSURANCE CORPORATION
STATEMENT OF REVENUE, EXPENDITURE AND RESERVES — HAIL INSURANCE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
REVENUE		
Premiums charged	\$12,923,473	\$9,257,049
Deduct: Cash discounts allowed	259,510	190,010
Premium refunds	2,737,236	1,170,129
	<u>2,996,746</u>	<u>1,360,139</u>
Premiums, net	9,926,727	7,896,910
Investment income	1,999,426	1,170,589
	<u>11,926,153</u>	<u>9,067,499</u>
EXPENDITURE		
Indemnities	6,453,454	5,832,476
Reinsurance premium (Note 8(b))	48,784	42,048
Administration expenses, Schedule 2	1,859,366	1,398,080
	<u>8,361,604</u>	<u>7,272,604</u>
Surplus for the year	3,564,549	1,794,895
General reserve, beginning of year	10,321,857	8,526,962
General reserve, end of year	13,886,406	10,321,857
Special dividend reserve (Note 9)	1,000,000	1,000,000
Total reserves, end of year	<u>\$14,886,406</u>	<u>\$11,321,857</u>

ALBERTA HAIL AND CROP INSURANCE CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Alberta Hail and Crop Insurance Corporation operates under the authority of the Hail and Crop Insurance Act, Chapter H-1, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies**(a) General**

These financial statements have been prepared in accordance with generally accepted accounting principles except that the cost of furniture, equipment and automobiles is charged to operations in the year of acquisition. The cumulative total of furniture, equipment and automobile purchases is shown in the balance sheet with a corresponding credit shown as capital surplus.

(b) Premiums — Province of Alberta

In accordance with Crop Insurance Regulations proclaimed pursuant to the Hail and Crop Insurance Act, the Province of Alberta pays one-half of the insured person's portion of premium costs in excess of a stipulated percentage of the dollar coverage on grain and oilseed crops.

(c) Premiums — Federal Matching Portion

An agreement between the Province of Alberta and the Government of Canada provides for the matching, by the Government of Canada, of crop insurance premiums collected from insured persons. The Corporation recognizes as revenue all premiums on crop policies sold during the year and, in accordance with the terms of this agreement, recognizes as revenue the Federal matching portion of crop insurance premiums as collected.

(d) Administration Expenses

The agreement between the Province of Alberta and the Government of Canada providing for the matching of crop insurance premiums by the Government of Canada, also stipulates that all administration expenses relating to the crop insurance program will be met by the Province of Alberta. Certain of these costs are common to both the crop insurance and hail insurance programs and are allocated to the relative programs on the basis of the number of insurance contracts processed in the year. Certain office accommodations are provided by the Province of Alberta at no charge and accordingly their costs are not reflected in these financial statements.

(e) Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Investments

Investments are recorded at cost and are summarized as follows:

	1982		1981	
	Short-term	Long-term	Short-term	Long-term
Bonds and debentures:				
Government of Canada				
direct and				
guaranteed	\$ —	\$1,317,000	\$ —	\$1,317,000
Provincial direct				
and guaranteed	—	3,914,111	349,125	3,914,111
Municipal	34,750	265,950	50,000	300,700
Guaranteed investment				
certificates and				
term deposits	75,426,408	2,002,775	36,925,480	1,710,335
	<u>\$75,461,158</u>	<u>\$7,499,836</u>	<u>\$37,324,605</u>	<u>\$7,242,146</u>
Approximate market				
value at March 31	<u>\$76,581,156</u>	<u>\$5,279,031</u>	<u>\$37,285,687</u>	<u>\$5,404,241</u>

Note 4 Accounts Receivable

Accounts receivable consist of the following:

	1982	1981
Premiums	\$1,346,901	\$ 656,919
Province of Alberta	—	597,007
Sundry	12,233	10,489
	<u>\$1,359,134</u>	<u>\$1,264,415</u>

Note 5 Wildlife Damage Fund

The Corporation is responsible for the administration and payment of wildlife damage claims from funds advanced out of the Wildlife Damage Fund of Alberta.

Note 6 Feed Freight Assistance Program

The Corporation is responsible for the payment of Alberta Feed Freight Assistance Program grants from funds advanced by the Province of Alberta.

Note 7 Accounts Payable

Accounts payable consist of the following:

	1982	1981
Operating accounts	\$ 72,778	\$ 94,168
Province of Alberta	1,040,944	—
Crop Reinsurance Fund of Alberta	4,967,013	4,089,798
Crop Reinsurance Fund of Canada for Alberta	390,890	170,109
	<u>\$6,471,625</u>	<u>\$4,354,075</u>

Note 8 Reinsurance

(a) Crop

In accordance with the terms of the agreement between the Province of Alberta and the Government of Canada, the Corporation is liable for reinsurance premiums to the Crop Reinsurance Fund of Alberta and the Crop Reinsurance Fund of Canada for Alberta. These premiums are based on premiums collected plus the matching portion paid by the Government of Canada. The balances in these funds, as at March 31, which are available to pay indemnities, are as follows:

	1982	1981
Crop Reinsurance Fund of Alberta	\$26,456,122	\$21,489,109
Crop Reinsurance Fund of Canada for Alberta	42,242,551	32,308,525
	<u>\$68,698,673</u>	<u>\$53,797,634</u>

(b) Hail

During the year, the Corporation had a reinsurance contract with Lloyds of London which provided for the recovery of hail losses, in excess of established limits, to a maximum of \$3,000,000. Subsequent to March 31, 1982, this reinsurance contract was not renewed.

Note 9 Special Dividend Reserve — Hail

The Special Dividend Reserve account was established to cover any deficit from hail insurance operations as a result of premium refunds made in any insurance year. The amount available for this purpose in any one year will be the lesser of:

- (i) the amount of the deficit incurred and
- (ii) the amount of the premium refund.

Note 10 Comparative Figures

The 1981 figures have been restated where necessary to conform to the 1982 presentation.

Note 11 Approval of Financial Statements

These financial statements were approved by management on July 6, 1982.

Schedule 1

ALBERTA HAIL AND CROP INSURANCE CORPORATION
SCHEDULE OF ADMINISTRATION EXPENSES — CROP INSURANCE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Salaries and employee benefits	\$1,535,695	\$1,393,418
Adjusters' wages and expenses	784,055	839,345
Fieldmen's wages and expenses	348,792	332,142
Collection commissions and expenses	125,944	107,642
Data processing	108,482	129,709
Advertising	96,543	98,543
Directors' fees and expenses	93,806	47,279
Printing, stationery and office supplies	81,797	96,034
Office rental costs	74,442	72,639
Postage and freight	52,080	53,259
Travel and automobile expenses	38,223	37,860
Telephone	33,165	37,005
Furniture and equipment	25,562	50,582
Grain grading costs	11,686	11,339
Bonds and insurance	4,098	5,568
Legal and consulting fees	1,203	5,177
Miscellaneous	8,348	13,262
	<u>\$3,423,921</u>	<u>\$3,330,803</u>

Schedule 2

ALBERTA HAIL AND CROP INSURANCE CORPORATION
SCHEDULE OF ADMINISTRATION EXPENSES — HAIL INSURANCE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Agents' commissions	\$1,228,806	\$ 879,025
Salaries and employee benefits	299,153	227,933
Adjusters' wages and expenses	113,089	102,346
Advertising	45,542	32,218
Data processing	45,536	44,055
Directors' fees and expenses	38,315	15,760
Collection commissions and expenses	27,315	23,800
Printing, stationery and office supplies	21,484	23,290
Postage and freight	16,751	13,799
Travel and automobile expenses	13,170	16,834
Furniture and equipment	3,729	8,846
Telephone	3,617	3,923
Bonds and insurance	1,674	1,856
Legal and consulting fees	306	495
Miscellaneous	879	3,900
	<u>\$1,859,366</u>	<u>\$1,398,080</u>

IRRIGATION LAND MANAGER
FINANCIAL STATEMENT
DECEMBER 31, 1981

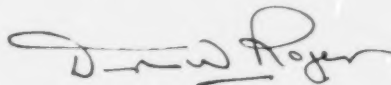
Auditor's Report
Balance Sheet
Notes to the Financial Statement

AUDITOR'S REPORT

To the Irrigation Land Manager

I have examined the balance sheet of the Irrigation Land Manager as at December 31, 1981. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the financial position of the Irrigation Land Manager as at December 31, 1981 on a basis consistent with that of the preceding year.



Edmonton, Alberta
February 10, 1982

C.A.
Auditor General

**IRRIGATION LAND MANAGER
BALANCE SHEET
AS AT DECEMBER 31, 1981**

	1981	1980
ASSETS		
Cash	\$ 69,486	\$ 68,863
Agreements receivable (Note 2)	232,158	285,306
Interest accrued on agreements receivable	8,992	10,494
Land and improvements, at cost	212,785	212,785
	<u>\$523,421</u>	<u>\$577,448</u>
LIABILITIES		
Due to Provincial Treasurer:		
Excess of collections over remittances	\$ 69,486	\$ 68,863
Reserves:		
Agreements and interest receivable	241,150	295,800
Land	212,785	212,785
	<u>453,935</u>	<u>508,585</u>
	<u>\$523,421</u>	<u>\$577,448</u>

The accompanying notes are part
of this financial statement.

**IRRIGATION LAND MANAGER
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 1981**

Note 1 Authority
The Irrigation Land Manager operates under the authority of The Irrigation Land Manager Act, Chapter 56, Statutes of Alberta 1969.

Note 2 Agreements Receivable
Agreements receivable consist of:

	1981	1980
Land sale	\$231,178	\$284,090
Water right	980	1,216
	<u>\$232,158</u>	<u>\$285,306</u>

The above water right receivables are subject to possible reductions through reclassifications in the irrigable area.

Note 3 Lease Rentals Receivable
Lease rentals receivable estimated by the Land Manager to amount to \$8,844 are not reflected in the balance sheet. Proceeds, when received, will be remitted to the Provincial Treasurer.

Note 4 Approval of Financial Statement
This financial statement was approved by management on February 10, 1982.

THE ALBERTA ART FOUNDATION
FINANCIAL STATEMENTS
MARCH 31, 1982

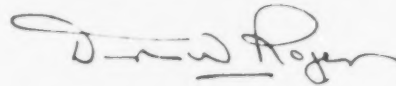
Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Surplus
Notes to the Financial Statements

AUDITOR'S REPORT

To the Members of The Alberta Art Foundation

I have examined the balance sheet of The Alberta Art Foundation as at March 31, 1982 and the statement of revenue, expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at March 31, 1982 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied, after giving retroactive effect to the change in the method of accounting for revenue and accounting for surplus as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.



Edmonton, Alberta
September 20, 1982

C.A.
Auditor General

THE ALBERTA ART FOUNDATION
BALANCE SHEET
AS AT MARCH 31, 1982

Statement A

	1982	1981
ASSETS		
Current:		
Deposits in trust (Note 4)	\$1,073,473	\$ 828,451
Accounts receivable	22	582
	<u>1,073,495</u>	<u>829,033</u>
Fixed:		
Service equipment, at cost	11,024	11,024
Less: Accumulated depreciation	3,341	2,349
	<u>7,683</u>	<u>8,675</u>
Art collection:		
Purchased, at cost	518,127	387,547
Donated, at appraised value	172,762	147,979
	<u>698,572</u>	<u>544,201</u>
	<u>\$1,772,067</u>	<u>\$1,373,234</u>
LIABILITIES AND SURPLUS		
Current:		
Accounts payable	\$ 9,139	\$ 14,777
Contributed surplus	172,762	147,979
Appropriated surplus for future funding (Note 5)	1,017,000	724,125
Surplus, Statement B	573,166	486,353
	<u>\$1,772,067</u>	<u>\$1,373,234</u>

The accompanying notes are part
of these financial statements.

THE ALBERTA ART FOUNDATION
STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
REVENUE		
Western Canada Lottery Alberta Division	\$ 390,500	\$ 415,500
Interest	153,044	73,544
Grants from the Province of Alberta —		
Department of Culture:		
Operating	50,000	50,000
75th Anniversary Celebrations	—	4,589
Miscellaneous income	22	—
	<u>593,566</u>	<u>543,633</u>
EXPENDITURE		
Printing	64,506	16,433
Wages	49,266	16,111
Fees and commissions	38,033	33,120
Members' travel and expenses	25,456	21,281
Public relations	9,553	3,767
Video tape productions	6,570	—
Postage and freight	5,336	1,607
Advertising	5,210	4,658
Framing supplies	2,357	6,370
Photographic services	1,774	3,304
Stationery and office supplies	1,029	696
Depreciation	992	938
Shipping and wrapping supplies	968	142
Telephone and telegraph	567	698
Awards and grants	495	370
75th Anniversary Celebrations — contract services	—	4,589
Miscellaneous	1,766	652
	<u>213,878</u>	<u>114,736</u>
Excess of revenue over expenditure	379,688	428,897
Surplus at beginning of year	486,353	369,081
	866,041	797,978
Transferred to appropriated surplus for future funding (Note 5)	292,875	311,625
Surplus at end of year	<u>\$ 573,166</u>	<u>\$ 486,353</u>

**THE ALBERTA ART FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982**

- Note 1 Authority**
The Alberta Art Foundation operates as a non-profit entity under the authority of the Alberta Art Foundation Act, Chapter A-15, Revised Statutes of Alberta 1980.
- Note 2 Significant Accounting Policies and Reporting Practices**
These financial statements have been prepared in accordance with generally accepted accounting principles except that revenue from the Western Canada Lottery Alberta Division is recorded on a cash basis. The amount of revenue receivable from the Division at the year-end is indeterminable and is therefore not reflected in these financial statements.
- Art Collection**
Items purchased by the Foundation have been shown at cost. Donated items are shown at appraised value at date of acquisition and are recorded as contributed surplus. Appraisals are performed by either the Foundation personnel or a professional appraiser as determined by the Foundation. Appraised value adjustments may arise upon Board decisions to obtain professional appraisals subsequent to initial Foundation appraisal.
- Depreciation**
Service equipment is capitalized at cost and depreciated over 10 years to an estimated salvage value.
- Administration Expenses**
The costs of accommodation and other administration expenses are provided from the General Revenue Fund of the Province of Alberta, and accordingly are not reflected in these financial statements.
- Changes in Financial Position**
A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.
- Note 3 Change in Accounting Policy**
During the year, the Foundation changed its method of accounting for revenue from the Western Canada Lottery Alberta Division and now records this revenue on a cash basis. As a result of this change which has been retroactively applied, 1981 revenue and excess of revenue over expenditure have been increased by \$3,549, being the net of the 1980 and 1981 accounts receivable from the Division. 1981 accounts receivable from the Division has been reduced by \$64,451 and the surplus at the beginning of that year by \$68,000, which was the 1980 accounts receivable from the Division. The effect of this change on this year's revenue is unknown as the amount receivable from the Division at March 31, 1982 is indeterminable.
- In addition, in accordance with a resolution of the Board of Directors \$292,875 (1981 \$311,625), representing seventy-five percent of the funds received from the Western Canada Lottery Alberta Division, has been transferred from surplus to appropriated surplus for future funding. As a result of this change, which has been retroactively applied, surplus at the beginning of year has been reduced by \$724,125, being the amount transferred to appropriated surplus for future funding as at March 31, 1981. The comparative figure has been reduced by \$412,500 being the amount transferred as at March 31, 1980. See Note 5.
- Note 4 Deposits in Trust**
Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.
- Note 5 Appropriated Surplus for Future Funding**
By a resolution of the Board of Directors \$292,875 (1981 \$311,625), representing seventy-five percent of the funds received from Western Canada Lottery Alberta Division, has been transferred from surplus to appropriated surplus for future funding. Each year a transfer is to be made and the funds are to be invested in the Consolidated Cash Investment Trust Fund of the Province of Alberta, thus providing a long-term and autonomous source of future funding.
- Note 6 Comparative Figures**
The 1981 figures have been restated where necessary to conform to 1982 presentation.
- Note 7 Approval of Financial Statements**
These financial statements were reviewed by the Chairman of the Finance Committee on September 20, 1982 and have been recommended for approval by the Board.

THE ALBERTA CULTURAL HERITAGE FOUNDATION
FINANCIAL STATEMENTS
MARCH 31, 1982

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements

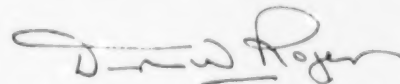
AUDITOR'S REPORT

To the Directors of The Alberta
Cultural Heritage Foundation

I have examined the balance sheet of The Alberta Cultural Heritage Foundation as at March 31, 1982 and the statements of revenue, expenditure and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied, after giving retroactive effect to the change in the method of accounting for revenue as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Edmonton, Alberta
August 23, 1982



C.A.
Auditor General

THE ALBERTA CULTURAL HERITAGE FOUNDATION
BALANCE SHEET
AS AT MARCH 31, 1982

	1982	1981
ASSETS		
Current:		
Cash	\$ 55,670	\$161,712
Short-term deposits	935,350	587,242
Accrued interest receivable	70,154	6,136
Prepaid expenses	1,525	1,145
	<u>1,062,699</u>	<u>756,235</u>
Fixed:		
Furniture and equipment, at cost	6,349	6,227
Less: Accumulated depreciation	4,607	3,040
	<u>1,742</u>	<u>3,187</u>
	<u><u>\$1,064,441</u></u>	<u><u>\$759,422</u></u>
LIABILITIES AND SURPLUS		
Current:		
Grants and accounts payable	\$ 17,863	\$ 5,190
Surplus, Statement B	1,046,578	754,232
	<u><u>\$1,064,441</u></u>	<u><u>\$759,422</u></u>

The accompanying notes are part
of these financial statements.

THE ALBERTA CULTURAL HERITAGE FOUNDATION
STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	<u>REVENUE</u>	
Western Canada Lottery Alberta Division	\$ 488,125	\$519,375
Interest earnings	151,003	65,636
	<u>639,128</u>	<u>585,011</u>
	<u>EXPENDITURE</u>	
Grants	223,561	182,089
'Alberta People' project	61,686	28,458
	<u>285,247</u>	<u>210,547</u>
Administration:	19,520	22,355
Members' fees and expenses	10,260	10,346
Office rental and services	10,133	17,843
Accounting and secretarial	5,681	5,138
Transportation	5,197	2,473
Rental of machines	3,315	3,168
Accommodation and meals	2,714	3,945
Stationery and office supplies	1,727	1,491
Telephone	1,567	1,544
Depreciation of fixed assets	220	166
Bank charges	—	235
Staff advertising	1,201	684
Miscellaneous	61,535	69,388
	<u>346,782</u>	<u>279,935</u>
Excess of revenue over expenditure	292,346	305,076
Surplus at beginning of year	754,232	449,156
Surplus at end of year	<u>\$1,046,578</u>	<u>\$754,232</u>

THE ALBERTA CULTURAL HERITAGE FOUNDATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Funds were provided from:		
Surplus for the year	\$292,346	\$305,076
Depreciation of fixed assets	<u>1,567</u>	<u>1,544</u>
	293,913	306,620
Funds were applied to:		
Purchase of fixed assets	<u>122</u>	<u>246</u>
Increase in working capital	<u>\$293,791</u>	<u>\$306,374</u>
Represented by:		
Increase in current assets	\$306,464	\$311,097
Less: Increase in current liabilities	<u>12,673</u>	<u>4,723</u>
	<u>\$293,791</u>	<u>\$306,374</u>

THE ALBERTA CULTURAL HERITAGE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Alberta Cultural Heritage Foundation operates under the authority of the Cultural Foundations Act, Chapter C-40, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policy

These financial statements have been prepared in accordance with generally accepted accounting principles except that revenue from the Western Canada Lottery Alberta Division is recorded on a cash basis. The amount of revenue receivable from the Division at the year-end is indeterminable and is therefore not reflected in these financial statements.

Office furniture and equipment is depreciated annually at a rate of 25% of original cost.

Note 3 Change in Accounting Policy

During the year, the Foundation changed its method of accounting for revenue from the Western Canada Lottery Alberta Division and now records this revenue on a cash basis. As a result of this change which has been retroactively applied, 1981 revenue and excess of revenue over expenditure have been reduced by \$1,813 (being the net of the 1980 and 1981 accounts receivable from the Division). 1981 accounts receivable from the Division has been reduced by \$80,563, and surplus at the beginning of that year by \$78,750 (1980 accounts receivable from the Division). The effect of this change on this year's revenue is unknown as the amount receivable from the Division at March 31, 1982 is indeterminable.

Note 4 Grant Commitments

The Foundation had outstanding grant commitments of \$76,718 as at March 31, 1982 (1981 \$76,732).

Note 5 Comparative Figures

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 6 Approval of Financial Statements

These financial statements were approved by management on August 23, 1982.

THE ALBERTA FOUNDATION FOR THE PERFORMING ARTS
FINANCIAL STATEMENTS
MARCH 31, 1982

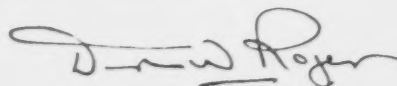
Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Operating Surplus
Statement of Restricted Funds
Statement of Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

To the Directors of The Alberta
Foundation for the Performing Arts

I have examined the balance sheet of The Alberta Foundation for the Performing Arts as at March 31, 1982 and the statements of revenue, expenditure and operating surplus, restricted funds and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied, after giving retroactive effect to the change in the method of accounting for revenue as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.



Edmonton, Alberta
August 25, 1982

C.A.
Auditor General

THE ALBERTA FOUNDATION FOR THE PERFORMING ARTS
BALANCE SHEET
AS AT MARCH 31, 1982

Statement A

	ASSETS	1982	1981
GENERAL FUNDS			
Current:			
Cash		\$ 9,100	\$ 15,518
Short-term deposits		1,381,500	955,000
Accrued interest		16,655	17,002
Prepaid expense		—	210
		<u>1,407,255</u>	<u>987,730</u>
Fixed:			
Furniture and equipment, at cost		1,300	1,187
Less: Accumulated depreciation		453	304
		<u>847</u>	<u>883</u>
		<u>1,408,102</u>	<u>988,613</u>
RESTRICTED FUNDS (Note 4)			
Current:			
Cash		153	—
Short-term deposits		297,000	—
Accrued interest		2,807	—
		<u>299,960</u>	<u>—</u>
		<u>\$1,708,062</u>	<u>\$ 988,613</u>
	LIABILITIES		
GENERAL FUNDS			
Current:			
Accounts payable		\$ 410	\$ 482
Reserve (Note 6)		1,215,000	848,906
Operating surplus, Statement B		192,692	139,225
		<u>1,408,102</u>	<u>988,613</u>
RESTRICTED FUNDS, Statement C		299,960	—
		<u>\$1,708,062</u>	<u>\$ 988,613</u>

The accompanying notes are part of these financial statements.

THE ALBERTA FOUNDATION FOR THE PERFORMING ARTS
STATEMENT OF REVENUE, EXPENDITURE AND OPERATING SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
REVENUE		
Western Canada Lottery Alberta Division	\$ 488,125	\$ 519,375
Interest	203,672	87,681
Transfer from restricted funds, Statement C	181,701	—
	<u>873,498</u>	<u>607,056</u>
EXPENDITURE		
Grants:		
Performing Arts Incentive Funding Programme	180,839	—
Other	227,823	72,550
	<u>408,662</u>	<u>72,550</u>
Administration:		
Salaries and employee benefits	19,917	17,218
Honoraria	8,600	5,310
Travel	7,533	4,775
Rent	2,700	2,520
Meetings	1,947	738
Telephone	1,585	990
Supplies	986	506
Insurance	647	406
Postage	464	297
Depreciation	149	156
Secretarial services	—	200
Miscellaneous	747	105
	<u>45,275</u>	<u>33,221</u>
	<u>453,937</u>	<u>105,771</u>
Excess of revenue over expenditure	419,561	501,285
Operating surplus at beginning of year	139,225	27,471
	<u>558,786</u>	<u>528,756</u>
Appropriated to reserve (Note 6)	366,094	389,531
Operating surplus at end of year (Note 5)	<u>\$ 192,692</u>	<u>\$ 139,225</u>

Statement C

THE ALBERTA FOUNDATION FOR THE PERFORMING ARTS
STATEMENT OF RESTRICTED FUNDS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Grants received from the Province of Alberta, Department of Culture (Note 4)	\$ 465,000	\$ —
Add: Interest on short-term deposits	16,661	—
	<u>481,661</u>	<u>—</u>
Less: Transfer to general funds, Statement B:		
Grants paid	180,839	—
Administration expenses	862	—
	<u>181,701</u>	<u>—</u>
Balance at end of year	<u>\$ 299,960</u>	<u>\$ —</u>

Statement D

THE ALBERTA FOUNDATION FOR THE PERFORMING ARTS
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Funds were provided from:		
Operating surplus	\$ 419,561	\$ 501,285
Depreciation	149	156
	<u>419,710</u>	<u>501,441</u>
Funds were applied to:		
Purchase of fixed assets	113	198
Increase in working capital	419,597	501,243
Working capital at beginning of year	987,248	486,005
Working capital at end of year	<u>\$1,406,845</u>	<u>\$ 987,248</u>
Working capital is represented by:		
Current assets, Statement A	\$1,407,255	\$ 987,730
Less: Current liabilities, Statement A	410	482
	<u>\$1,406,845</u>	<u>\$ 987,248</u>

THE ALBERTA FOUNDATION FOR THE PERFORMING ARTS
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

- Note 1 Authority**
The Alberta Foundation for the Performing Arts operates under the authority of the Cultural Foundations Act, Chapter C-40, Revised Statutes of Alberta 1980.
- Note 2 Significant Accounting Policies**
These financial statements have been prepared in accordance with generally accepted accounting principles except that revenue from the Western Canada Lottery Alberta Division is recorded on a cash basis. The amount of revenue receivable from the Division at the year-end is indeterminable and is, therefore, not reflected in these financial statements.
Furniture and equipment is depreciated at the rate of 15% per annum on the diminishing balance.
- Note 3 Change in Accounting Policy**
During the year, the Foundation changed its method of accounting for revenue from the Western Canada Lottery Alberta Division and now records this revenue on a cash basis.
As a result of this change which has been retroactively applied, 1981 revenue and accounts receivable from the Division have been reduced by \$80,564 and operating surplus and the amount appropriated to reserve at the beginning of this year reduced by \$20,141 and \$60,423 respectively. The effect of this change on this year's revenue is unknown as the amount receivable from the Division at March 31, 1982 is indeterminable.
- Note 4 Restricted Funds**
A grant of \$465,000 was received by the Foundation during the year from the Province of Alberta, Department of Culture, to administer a Performing Arts Incentive Funding Programme. Approved grants disbursed and administration expenses are included in the statement of revenue, expenditure and operating surplus under the headings of grants and administration expenditure respectively. The amount of \$181,701 is shown as a transfer from restricted funds in the statement of revenue, expenditure and operating surplus.
- Note 5 Approval of Grants**
As at March 31, 1982, the Foundation had commitments totalling \$120,675 (1981 \$113,725) in respect of grants approved but not disbursed where certain conditions are still to be met by the applicants.
- Note 6 Reserve**
By a resolution of the Board of Directors seventy-five percent of the funds received from the Western Canada Lottery Alberta Division in any fiscal year are to be retained and invested by the Foundation, thus providing a long-term and autonomous source of future funding for the grant programme. During the year, \$366,094 (1981 \$389,531) was appropriated from operating surplus for this purpose.
- Note 7 Comparative Figures**
The 1981 figures have been restated where necessary to conform to 1982 presentation.
- Note 8 Approval of Financial Statements**
These financial statements were approved by management on August 25, 1982.

THE ALBERTA HISTORICAL RESOURCES FOUNDATION
FINANCIAL STATEMENTS
DECEMBER 31, 1981

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Surplus
Statement of Restricted Funds Transactions
Statement of Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

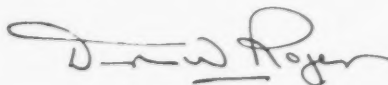
To the Directors of The Alberta
Historical Resources Foundation

I have examined the balance sheet of The Alberta Historical Resources Foundation as at December 31, 1981 and the statements of revenue, expenditure and surplus, restricted funds transactions and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

Inasmuch as revenue from donations could not be completely verified by audit procedures, my examination of this revenue was confined to those amounts recorded by the Foundation.

As described in Note 2, the Foundation records contributions received from the Western Canada Lottery Alberta Division on a cash basis, as any adjustments that may be necessary to record contributions on an accrual basis are not known and cannot be determined at the year end of the Foundation.

In my opinion, except for the effect of any adjustments which might have been required had I been able to verify the completeness of revenue from donations and record contributions on an accrual basis, these financial statements present fairly the financial position of the Foundation as at December 31, 1981, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in recording restricted funds as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.



Edmonton, Alberta
March 17, 1982

C.A.
Auditor General

THE ALBERTA HISTORICAL RESOURCES FOUNDATION
BALANCE SHEET
AS AT DECEMBER 31, 1981

	<u>1981</u>	<u>1980</u>
ASSETS		
GENERAL FUNDS		
Current:		
Cash	\$ 25,372	\$ 81,100
Short-term deposits	137,209	105,000
Accounts receivable	3,084	5,401
Loans receivable	81,400	86,560
Prepaid expenses	1,180	964
Due from restricted funds	—	10,000
	<u>248,245</u>	<u>289,025</u>
Advances to staff	—	915
Loans receivable	<u>20,000</u>	<u>35,000</u>
Fixed:		
Furniture and equipment, at cost	24,585	18,720
Less: Accumulated depreciation	8,907	6,140
	<u>15,678</u>	<u>12,580</u>
Art work, at cost	2,946	2,631
	<u>18,624</u>	<u>15,211</u>
Total general funds	<u>286,869</u>	<u>340,151</u>
RESTRICTED FUNDS		
Cash	1,259	10,400
Short-term deposits	25,576	—
Due from general funds	1,944	—
Total restricted funds	<u>28,779</u>	<u>10,400</u>
	<u>\$315,648</u>	<u>\$350,551</u>
LIABILITIES		
GENERAL FUNDS		
Current:		
Accounts payable	\$ 13,778	\$ 43,929
Due to restricted funds	1,944	—
	<u>15,722</u>	<u>43,929</u>
Surplus, Statement B	<u>271,147</u>	<u>296,222</u>
Total general funds	<u>286,869</u>	<u>340,151</u>
RESTRICTED FUNDS		
Endowment funds, Statement C	26,835	—
Expendable funds, Statement C	1,944	400
Due to general funds	—	10,000
Total restricted funds	<u>28,779</u>	<u>10,400</u>
	<u>\$315,648</u>	<u>\$350,551</u>

The accompanying notes are part
of these financial statements.

Statement B

**THE ALBERTA HISTORICAL RESOURCES FOUNDATION
STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 1981**

	1981	1980
REVENUE		
Contribution from the Western Canada Lottery Alberta Division	\$442,500	\$297,500
Grant from the Province of Alberta, Department of Culture	75,000	75,000
Donations	15,323	5,434
Interest earnings	24,325	22,285
Membership fees	859	959
Miscellaneous	1,444	—
	<u>559,451</u>	<u>401,178</u>
EXPENDITURE		
Grants	361,446	261,411
Projects:		
Newsletter	19,476	11,386
Library books	2,477	2,153
Gallery	1,320	1,457
Other	21,770	20,515
	<u>406,489</u>	<u>296,922</u>
Administration:		
Salaries and employee benefits	96,360	67,182
Office supplies	13,368	11,604
Travel	10,750	10,833
Directors' expenses	8,646	3,023
Advertising and promotion	5,129	916
Business meetings	5,089	2,061
Automobile lease rental	3,440	3,976
Depreciation on furniture and equipment	2,767	2,220
Consultant fees	2,214	724
Club fees and subscriptions	1,190	1,101
Telephone	1,072	1,324
Interest and bank charges	356	114
Miscellaneous	2,656	2,732
	<u>153,037</u>	<u>107,810</u>
	<u>559,526</u>	<u>404,732</u>
Surplus (deficit) for the year	(75)	(3,554)
Surplus at beginning of year	296,222	299,776
	<u>296,147</u>	<u>296,222</u>
Transfer to Endowment Funds	25,000	—
Surplus at end of year	<u>\$271,147</u>	<u>\$296,222</u>

Statement C

THE ALBERTA HISTORICAL RESOURCES FOUNDATION
STATEMENT OF RESTRICTED FUNDS TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 1981

	Balance at Beginning of Year	Add		Deduct	Balance at End of Year
		New Contributions	Interest	Expenditures	
Endowment Funds:					
Soderstrom Fund	\$ —	\$25,000	\$3,085	\$ 1,250	\$26,835
Expendable Funds:					
John D. Turner					
Memories	400	—	—	400	—
Petroleum Oral					
History	—	13,000	—	13,000	—
Rossdale Community	—	800	—	800	—
Alberta Pioneer					
Railway	—	1,944	—	—	1,944
Association	—	—	—	—	—
	400	15,744	—	14,200	1,944
	\$400	\$40,744	\$3,085	\$15,450	\$28,779

Statement D

THE ALBERTA HISTORICAL RESOURCES FOUNDATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
Funds were provided from:		
Depreciation	\$ 2,767	\$ 2,220
Repayment of loans and advances	15,915	—
	18,682	2,220
Funds were applied to:		
Transfer to Endowment Funds	25,000	—
Loans	—	35,000
Purchase of fixed assets	5,865	7,706
Purchase of works of art	315	500
Advance to staff	—	405
Deficit for the year	75	3,554
	31,255	47,165
Increase (decrease) in working capital	(12,573)	(44,945)
Working capital, beginning of year	245,096	290,041
Working capital, end of year	\$232,523	\$245,096
Working capital is represented by:		
Current assets, Statement A	\$248,245	\$289,025
Less: Current liabilities, Statement A	15,722	43,929
	\$232,523	\$245,096

THE ALBERTA HISTORICAL RESOURCES FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1981

- Note 1 Authority
The Alberta Historical Resources Foundation operates under the authority of The Alberta Historical Resources Act, Chapter 5, Statutes of Alberta 1973.
- Note 2 Significant Accounting Policies and Reporting Practices
Depreciation:
Furniture and equipment is depreciated at the rate of 15% per annum on the diminishing balance.
Restricted Funds:
The Foundation receives certain funds which are designated by the donor for specific purposes. As these funds are expended for the purposes intended, they are shown in the statement of restricted funds transactions.
Contributions From the Western Canada Lottery Alberta Division:
The Foundation is entitled to receive a share of the annual net profit of the Western Canada Lottery Alberta Division. The Division's year end is March 31 and therefore any adjustments that may be necessary to record contributions on an accrual basis cannot be determined at the year end of the Foundation.
Administration Expenses:
The cost of accommodation for the Foundation is provided from the General Revenue Fund of the Province of Alberta and, accordingly, is not reflected in these financial statements.
- Note 3 Change in Accounting Policy
During the year, the Foundation changed its accounting policy regarding restricted funds and ceased to record these funds in the statement of revenue, expenditure and surplus. As a result of this change, which has been applied retroactively, surplus for the year has decreased by \$1,944 (1980 NIL).
- Note 4 Commitments
As at December 31, 1981 the Foundation had commitments totalling \$199,635 (1980 \$76,327) with respect to amounts not advanced on approved projects and grants.
- Note 5 Comparative Figures
The 1980 figures have been restated where necessary to conform to the 1981 presentation.
- Note 6 Approval of Financial Statements
These financial statements were approved by management on March 17, 1982.

GLENBOW-ALBERTA INSTITUTE
CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1982

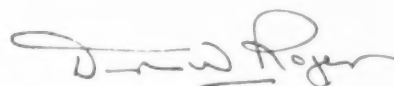
Auditor's Report
Consolidated Balance Sheet
Consolidated Statement of Capital Contributions
Consolidated Statement of Operations
Consolidated Statement of Surplus
Consolidated Statement of Changes in Financial Position
Notes to the Consolidated Financial Statements

AUDITOR'S REPORT

To the Board of Governors of the
Glenbow-Alberta Institute

I have examined the consolidated balance sheet of the Glenbow-Alberta Institute as at March 31, 1982 and the consolidated statements of capital contributions, operations, surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements present fairly the financial position of the Institute as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting described in Note 3 to the consolidated financial statements applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
July 16, 1982

C.A.
Auditor General

Statement 1

GLENBOW-ALBERTA INSTITUTE
CONSOLIDATED BALANCE SHEET
AS AT MARCH 31, 1982

	1982	1981
GENERAL FUNDS		
CURRENT ASSETS		
Cash	\$ 22,446	\$ 18,892
Deposits in trust (Note 9)	371,762	464,918
Accrued interest receivable	231,914	245,291
Accounts receivable	145,561	29,760
Prepaid expense	624	32,532
Merchandise held for resale, at lower of cost or market	107,843	75,266
	<u>880,150</u>	<u>866,659</u>
ENDOWMENT INVESTMENT		
Marketable securities, at cost plus unamortized gains and losses on disposal (market value \$7,007,056 in 1982 and \$7,562,911 in 1981) (Note 4)	9,574,779	9,907,242
COLLECTIONS (Note 3(f))		
PROPERTY AND EQUIPMENT (Note 8)	<u>1,610,048</u>	<u>1,622,806</u>
	<u>12,064,977</u>	<u>12,396,707</u>
DESIGNATED FUNDS		
ASSETS		
Cash	314	560
Deposits in trust (Note 9)	2,588,704	2,357,976
Marketable securities, at cost and market	50,000	50,000
Accrued interest receivable	87,183	65,563
	<u>2,726,201</u>	<u>2,474,099</u>
	<u>\$14,791,178</u>	<u>\$14,870,806</u>
GENERAL FUNDS		
CURRENT LIABILITIES		
Accounts payable	\$ 178,550	\$ 124,794
EQUITY		
Capital contributions — Statement 2	11,350,463	11,600,026
Surplus from operations — Statement 4	535,964	671,887
	<u>11,886,427</u>	<u>12,271,913</u>
	<u>12,064,977</u>	<u>12,396,707</u>
DESIGNATED FUNDS		
LIABILITIES		
Fund balances (Note 5)	2,726,201	2,474,099
	<u>2,726,201</u>	<u>2,474,099</u>
	<u>\$14,791,178</u>	<u>\$14,870,806</u>

The accompanying notes are part of these consolidated financial statements.

GLENBOW-ALBERTA INSTITUTE
CONSOLIDATED STATEMENT OF CAPITAL CONTRIBUTIONS
FOR THE YEAR ENDED MARCH 31, 1982

	<u>1982</u>	<u>1981</u>
CONTRIBUTIONS		
National Museums of Canada grants (Note 6)	\$ 6,934	\$ —
Other contributions	2,689	1,930
Surplus transferred to endowment investment (Note 3(c))	<u>66,295</u>	<u>30,445</u>
	75,918	32,375
REDUCTIONS		
Net loss on disposal of investments	(324,022)	(30,053)
Loss on disposal of property and equipment	<u>(1,459)</u>	<u>(4,004)</u>
	(249,563)	(1,682)
CAPITAL REDUCTIONS DURING THE YEAR	<u>(249,563)</u>	<u>(1,682)</u>
CAPITAL CONTRIBUTIONS, BEGINNING OF YEAR	11,600,026	11,601,708
CAPITAL CONTRIBUTIONS, END OF YEAR	<u>\$11,350,463</u>	<u>\$11,600,026</u>

GLENBOW-ALBERTA INSTITUTE
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
INCOME		
Investment income — endowment (Note 4)	\$ 791,451	\$ 755,043
— other	189,938	125,886
Province of Alberta grants		
— general operating	2,310,737	2,044,900
— museum caravan	291,507	384,856
Government of Canada grants		
— National Museums Operating (Note 6)	142,340	125,916
— Canada Council	85,703	50,484
— Other	31,346	53,327
Gifts	422,290	360,435
Admissions and sales	448,239	330,507
Museum Shop sales	310,253	167,513
Corporate contributions	142,257	26,000
Calgary Region Arts Foundation grant	20,169	17,923
Glenbow Museum Acquisitions Society contributions (Note 12)	43,215	45,845
Rental income	26,270	21,138
Miscellaneous	41,897	58,247
	<u>5,297,612</u>	<u>4,568,020</u>
EXPENSES		
Cultural departments	2,750,533	2,324,160
Purchases of collection items	212,954	224,424
Museum Shop	267,694	137,219
Administration and support services	787,969	439,423
Public relations	196,801	117,025
Depreciation on equipment	67,191	62,931
Professional fees	44,689	33,120
Caravan expenses	222,204	319,273
Occupancy —		
Security	518,356	445,764
Other	232,828	173,480
Collection merger expenses (Note 5)	66,021	70,473
	<u>5,367,240</u>	<u>4,347,292</u>
NET OPERATING SURPLUS (DEFICIT) FOR THE YEAR	<u>\$ (69,628)</u>	<u>\$ 220,728</u>

**GLENBOW-ALBERTA INSTITUTE
CONSOLIDATED STATEMENT OF SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982**

	1982	1981
SURPLUS FROM OPERATIONS, BEGINNING OF YEAR	\$671,887	\$481,604
NET OPERATING SURPLUS (DEFICIT) FOR THE YEAR	(69,628)	220,728
SURPLUS TRANSFERRED TO ENDOWMENT INVESTMENT (Note 3(c))	(66,295)	(30,445)
SURPLUS FROM OPERATIONS, END OF YEAR	<u>\$535,964</u>	<u>\$671,887</u>

**GLENBOW-ALBERTA INSTITUTE
CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982**

	1982	1981
SOURCE OF FUNDS		
Net operating surplus (deficit) for the year — Statement 3	\$ (69,628)	\$220,728
Add amount not requiring an outlay of working capital —		
Depreciation	67,191	62,931
Amortization of gains and losses on disposal of investments	74,736	24,130
Working capital provided by operations	72,299	307,789
Proceeds on disposal of property and equipment	2,093	3,644
Capital contributions —		
National Museums of Canada grant	6,934	—
Other	2,689	1,930
	<u>84,015</u>	<u>313,363</u>
USE OF FUNDS		
Purchase of property and equipment	57,985	63,634
Funds reinvested in the endowment investment	66,295	30,445
	<u>124,280</u>	<u>94,079</u>
INCREASE (DECREASE) IN WORKING CAPITAL	(40,265)	219,284
WORKING CAPITAL, BEGINNING OF YEAR	741,865	522,581
WORKING CAPITAL, END OF YEAR	<u>\$701,600</u>	<u>\$741,865</u>
Working capital is represented by:		
Current assets — Statement 1	\$880,150	\$866,659
Less current liabilities — Statement 1	178,550	124,794
	<u>\$701,600</u>	<u>\$741,865</u>

**GLENBOW-ALBERTA INSTITUTE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1982**

- Note 1 Authority**
Glenbow-Alberta Institute operates under the authority of the Glenbow-Alberta Institute Act, Chapter G-5, Revised Statutes of Alberta 1980.
- Note 2 Consolidated Financial Statements**
The consolidated financial statements of Glenbow-Alberta Institute include the accounts of its wholly-owned subsidiaries, which are Glenbow Foundation and Luxton Museum Ltd.
- Note 3 Significant Accounting Policies**
- (a) **Basis of Accounting**
These consolidated financial statements have been prepared in accordance with generally accepted accounting principles, except that no depreciation has been provided on buildings.
 - (b) **Designated Funds**
The Institute receives certain funds which are designated by the donor for special uses. As these funds are spent for the purposes for which they are intended, they are taken into the accounts of the Institute as operating income if the related expenditures are of an operating nature, and as a capital contribution if the related expenditures are of a capital nature. The Institute regards unexpended funds of this nature as designated funds.
It is the Institute's policy to maintain these funds separately from its own funds, over which it has unrestricted authority and control.
 - (c) **Endowment Investment**
The Institute's capital endowment, initially \$10,000,000, is invested in marketable securities in accordance with the provisions of the Glenbow-Alberta Institute Act. It has, over the years, been reduced by the net effect of purchases of capital assets, gains and losses on security sales and other minor charges.
To combat the erosion of the Endowment Investment, a policy of investment of a portion of earnings was established. The amount invested in 1982 in respect of 1981 operations was \$66,295. The amount in respect of 1982 operations is approximately \$399,000.
 - (d) **Investment Gains and Losses**
Effective with the year ended March 31, 1981, the Institute adopted a policy of deferring gains and losses on sales of marketable securities where the security was a fixed income bond or debenture which was exchanged for a similar instrument also having a fixed income rate and a specific maturity date. These gains or losses are amortized over the remaining portion of the original term of the security sold, and the current year amortization is reflected in the consolidated statement of operations. In those situations where the security was sold and a security without a specific fixed income rate and maturity date was acquired (i.e., shares in publicly traded companies), any gain or loss is recognized in the current year in the consolidated statement of capital contributions. In those situations where the security sold was without a specific fixed income rate and maturity date, gains and losses are also recognized in the current year in the statement of capital contributions.
 - (e) **Property and Equipment**
 - (i) Land and buildings are stated at cost to the Institute and its predecessor and affiliated organizations.
 - (ii) Furniture and equipment are depreciated at a composite rate of 4% per annum, straight-line.
 - (f) **Collections**
Collection items including gifts, constitute the principal portion of the Institute's assets but are not reflected in the consolidated balance sheet because of the practical difficulties in reflecting them at a meaningful current value. Collection items are expensed when purchased.

Note 4 Endowment Investment

On January 8, 1981, the Board of Governors amended the endowment investment policy to authorize the disposition of long-term low-yield bonds, and to use the resulting sale proceeds to purchase short to medium-term high-yield debt securities and/or money deposits. The requirement that 75% of the portfolio be invested in fixed interest securities was rescinded. Each year, there will be reinvested in the endowment fund an amount at least equal to the annual amortization of capital losses incurred as a result of these dispositions. The 1982 amortization of \$74,736 (\$24,130 in 1981) was netted against endowment investment income.

The Endowment Investment consists of the following:

	1982	1981
Bonds and debentures	\$6,159,320	\$9,211,455
Common and preferred stocks	1,056,554	540,890
Cash and short-term deposits	1,019,250	2,463
Unamortized losses, net	1,339,655	152,434
	<u>\$9,574,779</u>	<u>\$9,907,242</u>

Note 5 Fund Balances

Fund balances include a grant of \$2,000,000 from the Province of Alberta for the specific purpose of merging the Glenbow and Devonian collections. Interest in the amount of \$371,399 (\$163,739 in 1981) was earned on this grant, and \$66,021 (\$70,473 in 1981) was expended on the implementation of the merger of the collections.

Interest not expended is included in designated funds.

Note 6 National Museums of Canada Grants

National Museums of Canada has made grants amounting to \$144,000 (\$135,000 in 1981) to the Institute for the general purpose of carrying out its objectives. Other grants were received from National Museums of Canada for specific purposes and treated as designated funds (Note 3(b)).

Note 7 Imputed Rent, Province of Alberta, and Imputed Services, City of Calgary

The Glenbow Centre is leased to the City of Calgary by the Province of Alberta for a nominal amount of \$1.00 per year. The City of Calgary, in turn, subleases it to the Institute for the same amount per year. The City of Calgary also provides janitorial, maintenance and utility services for the Centre at no cost to the Institute and the fair market value of the services was determined to be \$968,137 for the year ended March 31, 1982 and \$820,427 for the year ended March 31, 1981. Fair market value of the rental has not been determined.

Note 8 Property and Equipment

Property and equipment consists of the following:

	1982		1981	
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Furniture and equipment	\$1,654,246	\$351,240	\$1,303,006	\$1,315,764
Buildings (Note 3(a))	253,042	—	253,042	253,042
Land	54,000	—	54,000	54,000
	<u>\$1,961,288</u>	<u>\$351,240</u>	<u>\$1,610,048</u>	<u>\$1,622,806</u>

Note 9 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 10 Gift from the Devonian Foundation

In January, 1979, the Devonian Foundation donated its collection to the Province of Alberta. The Province has retained the title to the Collection and placed it in the permanent possession and control of the Glenbow-Alberta Institute, with the exception of the natural history and carriage collections. Major dispositions of items from the collection are not permitted without the Devonian Foundation's consent.

Note 11 Pooled Pension Trust Fund

The Institute has a contributory pension plan providing retirement income for all employees meeting certain age and length of service requirements. Under the terms of the plan, the Institute contributes an amount deemed necessary as recommended by a qualified actuary to fund the liabilities under the plan. In 1982 and 1981, this amount has been approximately equal to the employees' contributions to fund current service benefits. The Institute contributed an additional 50% in both years for benefit improvements deemed advisable by the Pension Committee. The total pension expense for the year was \$122,025 (\$103,532 in 1981).

Note 12 Glenbow Museum Acquisitions Society

The Glenbow Museum Acquisitions Society is a legally separate entity whose purpose is to raise money for one of the Institute's designated funds. In 1982, the Society made contributions of \$85,000 to the Institute (\$65,000 in 1981). These grants have been treated as designated funds (Note 3(b)).

Note 13 Comparative Figures

The 1981 figures have been restated where necessary to conform to the 1982 presentation.

Note 14 Approval of Financial Statements

On July 16, 1982, the Audit Committee reviewed these financial statements and recommended their approval to the Institute's Board of Governors.

THE GOVERNMENT HOUSE FOUNDATION
FINANCIAL STATEMENTS
MARCH 31, 1982

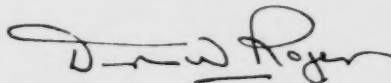
Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Surplus (Deficit)
Statement of Restricted Funds
Notes to the Financial Statements

AUDITOR'S REPORT

To the Directors of The Government
House Foundation

I have examined the balance sheet of The Government House Foundation as at March 31, 1982 and the statements of revenue, expenditure and surplus (deficit) and restricted funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at March 31, 1982 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
August 17, 1982

C.A.
Auditor General

THE GOVERNMENT HOUSE FOUNDATION
BALANCE SHEET
AS AT MARCH 31, 1982

	1982	1981
ASSETS		
Current:		
Cash	\$ 7,513	\$ 38,514
Accrued interest receivable	2,421	2,768
	<u>9,934</u>	<u>41,282</u>
Fixed (Note 2):		
Art works — purchased, at cost	171,070	92,351
— donated, at appraised value	29,370	25,870
Piano, at cost	12,668	12,668
	<u>213,108</u>	<u>130,889</u>
	<u>\$223,042</u>	<u>\$172,171</u>
LIABILITIES AND EQUITY		
Current:		
Accounts payable	\$ 13,560	\$ 13,048
Equity in fixed assets:		
Purchased	183,738	105,019
Donated	29,370	25,870
	<u>213,108</u>	<u>130,889</u>
Operating surplus (deficit), Statement B	(3,626)	28,234
	<u>\$223,042</u>	<u>\$172,171</u>

The accompanying notes are part
of these financial statements.

THE GOVERNMENT HOUSE FOUNDATION
STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS (DEFICIT)
FOR THE YEAR ENDED MARCH 31, 1982

	<u>1982</u>	<u>1981</u>
Revenue:		
Grants from the Province of Alberta,		
Department of Culture	\$50,000	\$50,000
Transfer from restricted funds, Statement C	—	2,703
Interest	4,965	3,446
	<u>54,965</u>	<u>56,149</u>
Expenditure:		
Artworks	72,219	56,956
Travelling and members' expenses	6,186	4,111
Public relations	4,154	2,779
Replacement trophy (Note 4)	1,400	—
Equipment rental	781	825
Stationery and office supplies	722	148
Secretarial services	540	585
Postage and telephone	476	88
Miscellaneous	347	389
Printing	—	4,973
	<u>86,825</u>	<u>70,854</u>
Excess of expenditure over revenue	31,860	14,705
Surplus at beginning of year	28,234	42,939
Surplus (deficit) at end of year	<u>\$ (3,626)</u>	<u>\$28,234</u>

**THE GOVERNMENT HOUSE FOUNDATION
STATEMENT OF RESTRICTED FUNDS
FOR THE YEAR ENDED MARCH 31, 1982**

	1982	1981
Balance at beginning of year (Note 3)	\$ —	\$2,703
Less: Transfer to general funds, Statement B	—	2,703
Balance at end of year	<u>\$ —</u>	<u>\$ —</u>

**THE GOVERNMENT HOUSE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982**

Note 1 Authority

The Government House Foundation operates as a non-profit entity under the authority of the Government House Act, Chapter G-7, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

These financial statements have been prepared in accordance with generally accepted accounting principles except that fixed assets are charged to expense at the date of acquisition. Fixed assets are shown on the balance sheet at original cost with the offsetting credit to equity in fixed assets.

Donations of a capital nature are reported on the balance sheet at appraised value with the offsetting credit to equity in fixed assets.

The cost of accommodation and other administration expenses are provided from the General Revenue Fund of the Province, and accordingly are not reflected in these financial statements.

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Restricted Funds

A grant of \$50,000 was received by the Foundation in 1979 to be used only to acquire artworks, artifacts and other items which would enhance the decor of Government House. These funds were fully expended during 1980-81.

Note 4 Replacement Trophy

This travelling trophy was purchased by the Foundation to replace the original which was donated to the Foundation by the Alberta Music Festival Association.

Note 5 Approval of Financial Statements

These financial statements were approved by the Chairman on August 17, 1982.

ALBERTA MOTION PICTURE DEVELOPMENT CORPORATION
FINANCIAL STATEMENTS
MARCH 31, 1982

Auditor's Report
Balance Sheet
Statement of Operating Expenses
Notes to the Financial Statements

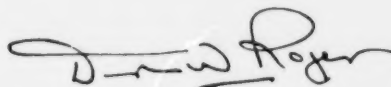
AUDITOR'S REPORT

To the Board of Directors of the
Alberta Motion Picture Development Corporation

I have examined the balance sheet of the Alberta Motion Picture Development Corporation as at March 31, 1982 and the statement of operating expenses for the period from September 23, 1981 to March 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1982 and the results of its operations for the period then ended in accordance with generally accepted accounting principles.

Edmonton, Alberta
November 5, 1982



C.A.
Auditor General

PROVINCIAL CORPORATIONS

Statement A

ALBERTA MOTION PICTURE DEVELOPMENT CORPORATION
BALANCE SHEET
MARCH 31, 1982

ASSETS	
Current:	
Deposits in trust (Note 2)	\$169,000
	<u> </u>
LIABILITIES	
Current:	
Accounts payable	\$ 1,306
Deferred Province of Alberta contribution (Note 3)	167,694
	<u>\$169,000</u>

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA MOTION PICTURE DEVELOPMENT CORPORATION
STATEMENT OF OPERATING EXPENSES
FOR THE PERIOD FROM SEPTEMBER 23, 1981 TO MARCH 31, 1982

Professional fees	\$ 2,240
Directors' fees and expenses	1,042
Telephone	24
	<u>\$ 3,306</u>
Contribution by the Province of Alberta (Note 3)	<u>\$ 3,306</u>

ALBERTA MOTION PICTURE DEVELOPMENT CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

- Note 1 Authority
The Alberta Motion Picture Development Corporation operates under the authority of the Motion Picture Development Act, Chapter M-19.1, Statutes of Alberta 1981, which was proclaimed and came into force on September 23, 1981.
- Note 2 Deposits in Trust
Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.
- Note 3 Deferred Province of Alberta Contribution
The unexpended portion of the contribution received from the Province of Alberta has been deferred to cover future operating expenses of the Corporation.
- | | |
|-----------------------------------|------------------|
| Contributions received | \$171,000 |
| Operating expenses for the period | 3,306 |
| Balance at end of period | <u>\$167,694</u> |
- Note 4 Approval of Financial Statements
These financial statements were reviewed by the Chairman of the Corporation on November 5, 1982 and have been recommended for approval by the Board.

ALBERTA OIL SANDS TECHNOLOGY AND RESEARCH AUTHORITY
OIL SANDS TECHNOLOGY AND RESEARCH FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

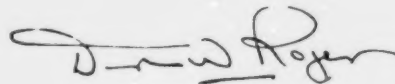
Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Fund Balance
Notes to the Financial Statements

AUDITOR'S REPORT

To the Members of the Alberta Oil
Sands Technology and Research Authority

I have examined the balance sheet of the Alberta Oil Sands Technology and Research Authority — Oil Sands Technology and Research Fund as at March 31, 1982 and the statement of revenue, expenditure and fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
June 21, 1982

C.A.
Auditor General

Statement A

ALBERTA OIL SANDS TECHNOLOGY AND RESEARCH AUTHORITY
OIL SANDS TECHNOLOGY AND RESEARCH FUND
BALANCE SHEET
AS AT MARCH 31, 1982

	1982	1981
ASSETS		
Current:		
Cash	\$4,344,103	\$3,734,982
Deposits in trust (Note 3)	279,801	163,549
Deposits on projects, net (Note 4)	936,338	1,806,690
Accounts receivable	1,495,222	1,046,454
Prepaid expense	5,740	2,722
Due from the Province of Alberta	—	2,000,000
	<u>\$7,061,204</u>	<u>\$8,754,397</u>
LIABILITIES		
Current:		
Accounts payable	\$5,495,385	\$5,923,480
Holdbacks payable	279,801	163,549
	<u>5,775,186</u>	<u>6,087,029</u>
Fund balance, Statement B	<u>1,286,018</u>	<u>2,667,368</u>
	<u>\$7,061,204</u>	<u>\$8,754,397</u>

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA OIL SANDS TECHNOLOGY AND RESEARCH AUTHORITY
OIL SANDS TECHNOLOGY AND RESEARCH FUND
STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Revenue:		
Contributions by the Province of Alberta:		
Alberta Heritage Savings Trust Fund (Note 6)	\$28,500,000	\$28,000,000
Technology sales	3,477,561	2,362,893
	<u>31,977,561</u>	<u>30,362,893</u>
Expenditure:		
In-situ oil sands, net	14,259,973	15,014,910
Institutional research	6,797,220	5,839,560
Carbonate trend	4,812,576	2,111,852
Heavy oil, net	3,297,166	3,884,021
Mining and extraction	2,323,815	1,425,005
Bitumen upgrading	702,396	212,720
Technology handling	386,087	274,122
Enhanced recovery	328,161	20,669
International activities	244,408	177,005
Training activities	207,109	200,439
	<u>33,358,911</u>	<u>29,160,403</u>
Excess of revenue over expenditure for the year	(1,381,350)	1,202,490
Fund balance at beginning of year	<u>2,667,368</u>	<u>1,464,878</u>
Fund balance at end of year	<u>\$ 1,286,018</u>	<u>\$ 2,667,368</u>

ALBERTA OIL SANDS TECHNOLOGY AND RESEARCH AUTHORITY
OIL SANDS TECHNOLOGY AND RESEARCH FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Alberta Oil Sands Technology and Research Authority operates under the authority of the Oil Sands Technology and Research Authority Act, Chapter 0-6, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

The statements present Fund transactions only, therefore, those costs charged to the General Revenue Fund are not shown on the balance sheet or on the statement of revenue, expenditure and fund balance but are disclosed in Note 7.

Expenditures from the Fund are not capitalized due to the intangible nature of assets that may accrue to the Authority. The Authority will be entitled to share in any assets remaining at the end of a project in proportion to its percentage of participation.

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Deposits in Trust

Deposits in trust consist of deposits in the General Trust Fund of the Province of Alberta.

Note 4 Deposits on Projects

The amount of \$936,338 (1981 \$1,806,690) shown on the balance sheet represents the net excess of cash calls on projects over actual expenditures.

Note 5 Advances from the Province of Alberta

The Oil Sands Technology and Research Authority Act provides for advances from the General Revenue Fund of the Province of Alberta not to exceed \$100,000,000. At March 31, 1982 such advances aggregated \$NIL (1981 \$NIL).

Note 6 Contributions by the Province of Alberta

The Appropriation (Alberta Heritage Savings Trust Fund, Capital Projects Division) Act, 1980 provided for payments to the Authority to a maximum of \$61,000,000 for the year ended March 31, 1982 (1981 \$46,000,000). Amounts actually received from this source totalled \$28,500,000 (1981 \$28,000,000). The provision which enables the Authority to receive funds up to the stated maximum lapses at the end of the fiscal year.

Note 7 Administration Costs

Administration costs of the Authority, provided for by section 13 of the Act, are paid by the Province from funds appropriated for that purpose and are summarized as follows:

	1982	1981
Salaries and wages	\$1,030,349	\$ 817,010
Fees and commissions	387,865	252,032
Rental of property and equipment	253,727	256,153
Travelling and hospitality	198,971	184,554
Employee benefits	137,441	197,462
Furniture and equipment purchases	30,302	19,333
Materials and supplies	27,279	28,894
Advertising	21,368	18,629
Unitar conference	19,607	—
Contracts for construction	15,896	8,487
Freight, express and postage	15,691	10,460
Staff relocation costs	15,338	21,117
Grants	13,600	—
Telephone and telegraph	11,085	11,455
Equipment maintenance	7,499	2,422
	<u>\$2,186,018</u>	<u>\$1,828,008</u>

Furniture and equipment purchases are included in administration costs. Cumulative costs to March 31, 1982 of \$126,715 (1981 \$96,413) have not been reflected on the balance sheet inasmuch as they are not part of the Oil Sands Technology and Research Fund.

PROVINCIAL CORPORATIONS

Note 8 Commitments

In addition to the total expenditure shown on Statement B, the Authority had outstanding commitments as at March 31, 1982 totalling \$38,791,013 (1981 \$47,608,636) for approved projects.

Note 9 Approval of Financial Statements

These financial statements were approved by management on June 21, 1982.

ALBERTA PETROLEUM MARKETING COMMISSION
FINANCIAL STATEMENTS
DECEMBER 31, 1981

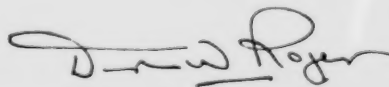
Auditor's Report
Balance Sheet
Statement of Revenue and Expenditure — Operating Fund
Statement of Revenue and Expenditure — Petroleum Marketing Fund
Notes to the Financial Statements

AUDITOR'S REPORT

To the Members of the
Alberta Petroleum Marketing Commission

I have examined the balance sheet of the Alberta Petroleum Marketing Commission as at December 31, 1981 and the statements of revenue and expenditure for the Operating Fund and the Petroleum Marketing Fund for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at December 31, 1981 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.



Edmonton, Alberta.
April 29, 1982

C.A.
Auditor General

PROVINCIAL CORPORATIONS

Statement A

ALBERTA PETROLEUM MARKETING COMMISSION
BALANCE SHEET
AS AT DECEMBER 31, 1981

	1981	1980
ASSETS		
Operating Fund:		
Current:		
Cash (Note 3)	\$ 2,544,292	\$ 101,969
Short-term deposits	—	1,425,000
Accounts receivable	510,073	204,975
Prepaid expenses	914	—
	<u>3,055,279</u>	<u>1,731,944</u>
Fixed:		
Furniture and equipment, at cost	771,331	191,678
	<u>3,826,610</u>	<u>1,923,622</u>
Petroleum Marketing Fund:		
Cash (Note 3)	9,837,814	9,421,283
Accounts receivable (Note 4)	578,727,072	469,901,519
Inventory, at cost	14,751,188	14,189,525
	<u>603,316,074</u>	<u>493,512,327</u>
	<u>\$607,142,684</u>	<u>\$495,435,949</u>
LIABILITIES		
Operating Fund:		
Current:		
Accounts payable	\$ 549,744	\$ 112,249
Deferred revenue	2,505,535	1,619,695
	<u>3,055,279</u>	<u>1,731,944</u>
Capital surplus arising from furniture and equipment provided from income	771,331	191,678
	<u>3,826,610</u>	<u>1,923,622</u>
Petroleum Marketing Fund:		
Accounts payable to Crown lessees	328,270,673	267,051,269
Crown royalty payable	236,282,479	196,345,957
Buy/sell, freehold and transportation payable	38,762,922	30,115,101
	<u>603,316,074</u>	<u>493,512,327</u>
	<u>\$607,142,684</u>	<u>\$495,435,949</u>

The accompanying notes are part
of these financial statements.

ALBERTA PETROLEUM MARKETING COMMISSION
STATEMENT OF REVENUE AND EXPENDITURE
OPERATING FUND
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
Revenue:		
Contributions by the Province of Alberta	\$2,209,121	\$1,562,803
Interest earnings	2,310,168	1,047,044
	<u>4,519,289</u>	<u>2,609,847</u>
Expenditure:		
Salaries and wages	2,037,259	1,446,739
Furniture and equipment	577,750	51,383
Technical studies	452,677	114,521
Rental, premises	343,751	266,192
Leasehold improvements	240,572	117,422
Employee benefits	187,317	137,062
Travel and business meetings	186,832	127,769
Computer services	134,667	118,467
Consultants, personnel	91,544	47,602
Printing, stationery and office supplies	87,274	77,541
Postage and freight	41,101	19,916
Rental, office equipment and furnishings	36,904	23,806
Advertising	32,808	9,422
Library publications and periodicals	27,091	21,678
Telephone	26,359	17,503
Equipment maintenance	4,315	3,968
Insurance	1,712	1,327
Miscellaneous	9,356	7,529
	<u>4,519,289</u>	<u>2,609,847</u>
Excess of revenue over expenditure	<u>\$ —</u>	<u>\$ —</u>

Statement C

ALBERTA PETROLEUM MARKETING COMMISSION
STATEMENT OF REVENUE AND EXPENDITURE
PETROLEUM MARKETING FUND
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
Revenue: (Note 5)		
Sales — Direct Marketing	\$5,565,440,064	\$3,805,629,401
Sales of petroleum delivered from Crown leases	—	1,248,882,160
	<u>5,565,440,064</u>	<u>5,054,511,561</u>
Expenditure:		
Purchases	273,207,851	142,658,712
Transportation	95,013,988	61,594,425
	<u>368,221,839</u>	<u>204,253,137</u>
Lessees' share	3,134,982,788	2,890,408,237
Royalty share	2,062,235,437	1,959,850,187
	<u>5,565,440,064</u>	<u>5,054,511,561</u>
Excess of revenue over expenditure	<u>\$ —</u>	<u>\$ —</u>

ALBERTA PETROLEUM MARKETING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1981

Note 1 Authority
 The Alberta Petroleum Marketing Commission operates under the authority of The Petroleum Marketing Act, Chapter 96, Statutes of Alberta 1973, as amended.

Note 2 Significant Accounting Policies
General:
 These financial statements have been prepared in accordance with generally accepted accounting principles except that no depreciation has been provided on fixed assets as purchases (including leasehold improvements) are charged to operations in the year of acquisition. Furniture and equipment is shown on the balance sheet at original cost with the offsetting credit to capital surplus.
Deferred Revenue:
 The unexpended portion of contributions received from the Province of Alberta has been deferred to cover operating costs for the period to March 31, 1982. Contributions by the Province are based on a yearly budget for the period April 1 to March 31.
Operating Fund Expenditure:
 The Natural Gas Pricing Agreement Act Fund and the Natural Gas Price Administration Act Fund are administered by the Alberta Petroleum Marketing Commission pursuant to their respective Acts. Accordingly, the expenditure related to the administration of these Funds is reflected in the Statement of Revenue and Expenditure — Operating Fund.
Inventory:
 The inventory represents the Crown royalty share of petroleum deliveries from Crown lease properties remaining in the feeder pipelines at December 31.
Changes in Financial Position:
 A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Cash
 Arrangements with the Commission's bankers provide for interest at commercial rates on all account balances.

Note 4 Petroleum Marketing Fund Accounts Receivable
 Petroleum Marketing Fund accounts receivable consist of the following:

	1981	1980
Transactions related to December:		
petroleum deliveries	\$578,491,502	\$469,845,849
Prior months' adjustments, net	235,570	55,670
	\$578,727,072	\$469,901,519

Note 5 Implementation of the Direct Marketing System of Crown Petroleum
 The activities of the Commission changed April 1, 1980 with the implementation of the Direct Marketing System. Pursuant to these activities, the Commission takes delivery of the petroleum from Crown leases at the battery or other facility and is responsible for the transportation to the point of sale and the sale thereof. "Sales — Direct Marketing" represents these new activities.
 "Sales of petroleum delivered from Crown leases" represents the sale of Crown lease petroleum for the first three months of 1980. These sales were made to crude oil purchasers at the battery or other facility.

Note 6 Syncrude Project
 The Alberta Petroleum Marketing Commission, through agency agreements with the Province of Alberta and PanCanadian Petroleum Limited, markets their share of leased substance from the Syncrude Project. The Commission acting by appointment from the Province of Alberta, also markets the Crown royalty share of leased substance.
 The marketing activities undertaken by the Commission relative to these transactions are not reflected in these financial statements.

Note 7 Lease Commitment
 Effective December 1, 1981, the Commission signed a fifteen year lease for office accommodation. The minimum annual rental is \$692,360.

Note 8 Approval of Financial Statements
 These financial statements were approved by management on April 29, 1982.

NATURAL GAS PRICE ADMINISTRATION ACT FUND
FINANCIAL STATEMENTS
DECEMBER 31, 1981

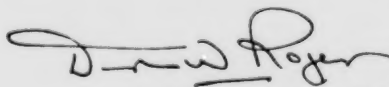
Auditor's Report
Balance Sheet
Statement of Revenue and Expenditure
Notes to the Financial Statements

AUDITOR'S REPORT

To the Members of the
Alberta Petroleum Marketing Commission

I have examined the balance sheet of the Natural Gas Price Administration Act Fund as at December 31, 1981 and the statement of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1981 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.



Edmonton, Alberta
April 29, 1982

C.A.
Auditor General

PROVINCIAL CORPORATIONS

Statement A

NATURAL GAS PRICE ADMINISTRATION ACT FUND
BALANCE SHEET
AS AT DECEMBER 31, 1981

	<u>1981</u>	<u>1980</u>
ASSETS		
Cash (Note 3)	\$ —	\$ 8,734,416
Accounts receivable (Note 4)	—	222,846,528
	<u>\$ —</u>	<u>\$231,580,944</u>
LIABILITIES		
Price adjustments payable	\$ —	\$231,580,944
	<u>\$ —</u>	<u>\$231,580,944</u>

The accompanying notes are part
of these financial statements.

Statement B

NATURAL GAS PRICE ADMINISTRATION ACT FUND
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 1981

Revenue:	
Natural gas sales	\$4,510,074,966
Interest earnings	3,312,375
	<u>4,513,387,341</u>
Expenditure:	
Natural gas purchases	2,800,405,576
Price adjustments	1,697,362,680
	<u>4,497,768,256</u>
Transfer to Natural Gas Pricing Agreement Act Fund	15,619,085
	<u>4,513,387,341</u>
Excess of revenue over expenditure	<u>\$ —</u>

**NATURAL GAS PRICE ADMINISTRATION ACT FUND
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1981**

Note 1 Authority

The Natural Gas Price Administration Act Fund is operated under the authority of The Natural Gas Price Administration Act, Chap 2r 70, Statutes of Alberta 1975, as amended. Under the terms of the Act, the Fund is held and administered by the Alberta Petroleum Marketing Commission. The Act ceased to apply to natural gas transactions after October 31, 1981 pursuant to a Federal-Alberta agreement on gas pricing under The Natural Gas Pricing Agreement Act. All of the money in the Fund was transferred to the Natural Gas Pricing Agreement Act Fund in December for transaction of all subsequent payments that would have been made from the Natural Gas Price Administration Act Fund.

Note 2 Significant Accounting Policies:

Administration Costs:

In accordance with The Natural Gas Price Administration Act, the Fund is administered by the Alberta Petroleum Marketing Commission. Costs of administration are not reflected in the financial statements of the Fund.

Statement of Changes in Financial Position:

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Cash

Arrangements with the Commission's bankers provide for interest at commercial rates on all account balances.

Note 4 Accounts Receivable

Accounts receivable as at December 31, 1980 consisted primarily of net proceeds from December natural gas sales.

Note 5 Comparative Figures

Comparative figures have not been presented in the statement of revenue and expenditure as the statement reflects natural gas sales and purchases and price adjustments for the ten months ended October 31, 1981 only. Transactions subsequent to October 31, 1981 are reflected in the financial statements of the Natural Gas Pricing Agreement Act Fund.

Note 6 Approval of Financial Statements

These financial statements were approved by management on April 29, 1982.

NATURAL GAS PRICING AGREEMENT ACT FUND
FINANCIAL STATEMENTS
DECEMBER 31, 1981

Auditor's Report
Balance Sheet
Statement of Revenue and Expenditure
Notes to the Financial Statements

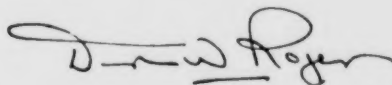
AUDITOR'S REPORT

To the Members of the
Alberta Petroleum Marketing Commission

I have examined the balance sheet of the Natural Gas Pricing Agreement Act Fund as at December 31, 1981 and the statement of revenue and expenditure for the two months then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1981 and the results of its operations for the two months then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
April 29, 1982



C.A.
Auditor General

NATURAL GAS PRICING AGREEMENT ACT FUND
BALANCE SHEET
AS AT DECEMBER 31, 1981

	1981	1980
ASSETS		
Cash (Note 3)	\$ 21,924,996	\$12,786,019
Accounts receivable (Note 4)	<u>256,213,349</u>	<u>128,725</u>
	<u>\$278,138,345</u>	<u>\$12,914,744</u>
LIABILITIES		
Price adjustments payable	\$274,315,468	\$12,914,744
Market development incentive payable (Note 5)	<u>3,822,877</u>	<u>—</u>
	<u>\$278,138,345</u>	<u>\$12,914,744</u>

The accompanying notes are part
of these financial statements.

Statement B

NATURAL GAS PRICING AGREEMENT ACT FUND
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE TWO MONTHS ENDED DECEMBER 31, 1981

	1981
Revenue:	\$1,143,189,851
Natural gas sales	604,651
Interest earnings	
Transferred from Natural Gas Price Administration Act Fund	<u>15,619,085</u>
	<u>1,159,413,587</u>
Expenditure:	678,290,867
Natural gas purchases	477,299,843
Price adjustments	3,822,877
Market development incentive (Note 5)	<u>1,159,413,587</u>
	<u>\$ —</u>
Excess of revenue over expenditure	

NATURAL GAS PRICING AGREEMENT ACT FUND
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1981

Note 1 Authority

The Natural Gas Pricing Agreement Act Fund is operated under the authority of The Natural Gas Pricing Agreement Act, Chapter 38, Statutes of Alberta 1975, as amended. Under the terms of the Act, the Fund is held and administered by the Alberta Petroleum Marketing Commission. Upon commencement of a Federal-Alberta agreement on gas pricing, a natural gas pricing order issued under The Natural Gas Pricing Agreement Act came into effect on November 1, 1981 and applies to natural gas transactions from that date. A transfer into the Fund of all of the money from the Natural Gas Price Administration Act Fund was made in December. Payments that would have been made from the Natural Gas Price Administration Act Fund will be made from the Natural Gas Pricing Agreement Act Fund.

Note 2 Significant Accounting Policies

Administration Costs:

In accordance with The Natural Gas Pricing Agreement Act, the Fund is administered by the Alberta Petroleum Marketing Commission. Costs of administration are not reflected in the financial statements of the Fund.

Statement of Changes in Financial Position:

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Cash

Arrangements with the Commission's bankers provide for interest at commercial rates on all account balances.

Note 4 Accounts Receivable

Accounts receivable as at December 31, 1981, consists primarily of net proceeds from December natural gas sales. Accounts receivable as at December 31, 1980 consisted of interest receivable.

Note 5 Market Development Incentive Payments

Pursuant to the Federal-Alberta agreement on gas pricing dated November 1, 1981, payments out of the Fund are required to be made by the Commission to the Government of Canada for the purpose of facilitating the expansion of markets in provinces east of Alberta for gas produced in Alberta.

Note 6 Comparative Figures

Comparative figures have not been presented in the statement of revenue and expenditure as the statement reflects natural gas sales and purchases and price adjustments for the two months ended December 31, 1981 only. Transactions prior to November 1, 1981 are reflected in the financial statements of the Natural Gas Price Administration Act Fund.

Note 7 Approval of Financial Statements

These financial statements were approved by management on April 29, 1982.

ALBERTA ENVIRONMENTAL RESEARCH TRUST
FINANCIAL STATEMENTS
DECEMBER 31, 1981

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and
Unexpended Funds
Notes to the Financial Statements

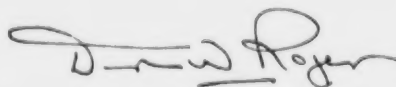
AUDITOR'S REPORT

To the Board of Trustees of the
Alberta Environmental Research Trust

I have examined the balance sheet of the Alberta Environmental Research Trust as at December 31, 1981 and the statement of revenue, expenditure and unexpended funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

Inasmuch as revenue from private donations could not be completely verified by audit procedures, my examination of this revenue was confined to those amounts recorded by the Trust.

In my opinion, except for the effect of any adjustments which might have been required had I been able to verify the completeness of revenue from private donations, these financial statements present fairly the financial position of the Trust as at December 31, 1981 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
March 1, 1982

C.A.
Auditor General

ALBERTA ENVIRONMENTAL RESEARCH TRUST
BALANCE SHEET
AS AT DECEMBER 31, 1981

	1981	1980
ASSETS		
Current:		
Cash	\$ 24	\$ 796
Deposits in trust (Note 2)	440,356	148,327
Travel advance to employee	1,800	500
Prepaid insurance	112	225
	<u>\$442,292</u>	<u>\$149,848</u>
LIABILITIES		
Current:		
Bank overdraft	\$ —	\$ 4,181
Research grants payable	15,140	9,751
Legal fees payable	610	—
Unexpended funds, Statement B	426,542	135,916
	<u>\$442,292</u>	<u>\$149,848</u>

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA ENVIRONMENTAL RESEARCH TRUST
STATEMENT OF REVENUE, EXPENDITURE AND UNEXPENDED FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
REVENUE		
Grants from the Province of Alberta:		
Department of the Environment	\$440,000	\$240,000
Private donations	82,600	1,000
Interest income	59,228	28,975
	<u>\$581,828</u>	<u>\$269,975</u>
EXPENDITURE		
Research grants	227,003	341,331
Salaries and employee benefits	39,481	34,970
Travel and entertainment	10,483	5,598
Printing and office supplies	9,200	8,300
Honoraria	3,616	—
Legal and settlement expenses	610	1,706
Moving expenses	—	2,500
Miscellaneous	809	843
	<u>\$291,202</u>	<u>\$395,248</u>
Excess (deficiency) of revenue over expenditure	290,626	(125,273)
Unexpended funds at beginning of year	135,916	261,189
Unexpended funds at end of year	<u>\$426,542</u>	<u>\$135,916</u>

ALBERTA ENVIRONMENTAL RESEARCH TRUST
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1981

- Note 1 Authority
The Alberta Environmental Research Trust operates under the authority of The Alberta Environmental Research Trust Act, Chapter 31, Statutes of Alberta 1971, as amended.
- Note 2 Deposits in Trust
Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.
- Note 3 Administration Costs
Equipment, furniture and certain administrative costs are provided at no charge by the Province of Alberta and, accordingly, are not reflected in these financial statements.
- Note 4 Commitments
In addition to the total expenditure shown on Statement B, the Trust had outstanding commitments as at December 31, 1981 totalling \$245,787 (1980: \$90,558) for approved projects. Further commitments totalling \$145,066 were made in January 1982.
- Note 5 Statement of Changes in Financial Position
A statement of changes in financial position has not been provided as disclosure in these financial statements is considered to be adequate.
- Note 6 Approval of Financial Statements
These financial statements were approved by management on March 1, 1982.

ENVIRONMENT COUNCIL OF ALBERTA
FINANCIAL STATEMENTS
MARCH 31, 1982

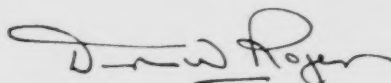
Auditor's Report
Balance Sheet
Statement of Capital Surplus
Statement of Operations and Operating Surplus
Notes to the Financial Statements

AUDITOR'S REPORT

To the Chief Executive Officer of the
Environment Council of Alberta

I have examined the balance sheet of the Environment Council of Alberta as at March 31, 1982 and the statements of capital surplus and operations and operating surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1982 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
September 30, 1982

C.A.
Auditor General

ENVIRONMENT COUNCIL OF ALBERTA
BALANCE SHEET
AS AT MARCH 31, 1982

	1982	1981
ASSETS		
Current:		
Cash	\$380,787	\$373,593
Fixed: (Note 2)		
Office equipment, at cost	81,218	80,112
Less: Accumulated depreciation	51,553	44,081
	29,665	36,031
	<u>\$410,452</u>	<u>\$409,624</u>
LIABILITIES AND SURPLUS		
Current:		
Accounts payable	\$ 91,485	\$ 27,941
Surplus:		
Capital, Statement B	29,665	36,031
Operating, Statement C	289,302	345,652
	318,967	381,683
	<u>\$410,452</u>	<u>\$409,624</u>

The accompanying notes are part
of these financial statements.

Statement B

ENVIRONMENT COUNCIL OF ALBERTA
STATEMENT OF CAPITAL SURPLUS
* FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Balance at beginning of year	\$36,031	\$43,412
Add: Office equipment purchased from operations (Note 2)	1,107	1,606
	37,138	45,018
Less: Depreciation for the year (Note 2)	7,473	7,682
Adjustment resulting from write-off of fixed assets	—	1,305
	7,473	8,987
Balance at end of year	<u>\$29,665</u>	<u>\$36,031</u>

Statement C

ENVIRONMENT COUNCIL OF ALBERTA
STATEMENT OF OPERATIONS AND OPERATING SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Revenue:		
Contributions by the Province of Alberta	\$1,187,177	\$1,162,257
Occupancy contributions by the Province of Alberta, Department of Housing and Public Works	77,134	77,134
	<u>1,264,311</u>	<u>1,239,391</u>
Expenditure:		
Salaries	619,233	531,792
Fees and commissions	149,803	292,920
Travelling	146,060	138,159
Printing	145,454	113,294
Occupancy	77,134	77,134
Employee benefits	57,126	14,841
Advertising	33,346	12,566
Stationery, office supplies and postage	30,223	28,284
Equipment rental	25,033	30,675
Wages	20,267	20,329
Library	7,270	7,615
Telephone	3,751	4,020
Hall rentals	3,276	4,845
Equipment purchases (Note 2)	1,107	1,606
Grants	—	9,000
Miscellaneous	1,578	2,300
	<u>1,320,661</u>	<u>1,289,380</u>
Deficit for the year	56,350	49,989
Operating surplus at beginning of year	345,652	395,641
Operating surplus at end of year	<u>\$ 289,302</u>	<u>\$ 345,652</u>

ENVIRONMENT COUNCIL OF ALBERTA
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

- Note 1 Authority
The Environment Council of Alberta operates under the authority of the Environment Council Act, Chapter E-13, Revised Statutes of Alberta 1980.
- Note 2 Significant Accounting Policies and Reporting Practices
These financial statements have been prepared in accordance with generally accepted accounting principles except that fixed assets have been charged to expense at date of acquisition. In addition, the cost of fixed assets acquired has been credited to Capital Surplus. Depreciation on a straight line basis has been charged to Capital Surplus.
- Note 3 Changes in Financial Position
A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.
- Note 4 Commitments
As at March 31, 1982 the Council had outstanding contract commitments totalling approximately \$19,000 with respect to projects undertaken by consultants.
- Note 5 Approval of Financial Statements
These financial statements were approved by management on September 30, 1982.

THE ALBERTA EDUCATIONAL COMMUNICATIONS CORPORATION
FINANCIAL STATEMENTS
MARCH 31, 1982

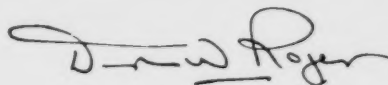
Auditor's Report
Balance Sheet
Statement of Operations
Statement of Operating Surplus
Statement of Capital Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Expenses

AUDITOR'S REPORT

To the Directors of The Alberta Educational Communications Corporation
and the Members of The Alberta Educational Communications Authority

I have examined the balance sheet of The Alberta Educational Communications Corporation as at March 31, 1982 and the statements of operations, operating surplus, capital surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
August 6, 1982

C.A.
Auditor General

THE ALBERTA EDUCATIONAL COMMUNICATIONS CORPORATION
BALANCE SHEET
AS AT MARCH 31, 1982

	1982	1981
ASSETS		
Current:	\$ 810,478	\$2,572,573
Cash and short-term deposits	175,604	394,794
Receivables (Note 3)		
Inventories, at the lower of cost	218,416	127,263
and net realizable value	43,837	53,079
Prepaid expenses	1,246,335	3,147,709
Property, equipment and leasehold improvements	4,103,369	3,654,445
(Note 4)	78,000	82,500
Long-term licence (Note 6)	\$5,429,704	\$6,884,654
	<u>55,429,704</u>	<u>56,884,654</u>
LIABILITIES		
Current:	\$ 11,037	\$1,752,936
Deferred revenue	623,220	827,665
Payables and accruals	20,221	38,884
Production credits	78,920	70,572
Deposits on production (Note 7)	733,398	2,690,057
Contractual obligations, commitments and contingencies (Note 9)		
Surplus:	154,221	(80,623)
Operating surplus (deficit) (Note 8)		
Capital surplus represented by investment in fixed assets and unexpended capital funds (Note 10)	4,542,085	4,275,220
	4,696,306	4,194,597
	\$5,429,704	\$6,884,654
	<u>55,429,704</u>	<u>56,884,654</u>

The accompanying notes are part of these financial statements.

THE ALBERTA EDUCATIONAL COMMUNICATIONS CORPORATION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Contributions from the Province of Alberta — operating	\$11,344,000	\$ 9,433,918
Direct costs recovered on production of programs	675,131	538,846
Revenue from program sales, video and audio dubbing (Note 11)	514,248	307,605
Interest on short-term investments	471,017	312,494
Other	76,970	107,243
	<u>13,081,366</u>	<u>10,700,106</u>
Development and production expenses, Schedule 1	7,210,245	6,420,097
Utilization and distribution expenses, Schedule 1	3,199,339	2,725,821
Program support expenses, Schedule 1	2,436,938	2,236,209
	<u>12,846,522</u>	<u>11,382,127</u>
Operating surplus (deficit) for the year (Note 8)	<u>\$ 234,844</u>	<u>\$ (682,021)</u>

THE ALBERTA EDUCATIONAL COMMUNICATIONS CORPORATION
STATEMENT OF OPERATING SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Operating surplus (deficit) at beginning of year	\$ (80,623)	\$ 601,398
Operating surplus (deficit) for the year	<u>234,844</u>	<u>(682,021)</u>
Operating surplus (deficit) at end of year	<u>\$ 154,221</u>	<u>\$ (80,623)</u>

THE ALBERTA EDUCATIONAL COMMUNICATIONS CORPORATION
STATEMENT OF CAPITAL SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Balance at beginning of year	\$4,275,220	\$4,055,959
Capital grants — Province of Alberta	1,000,000	870,000
Gain on disposal of fixed assets	1,742	93,177
	<u>5,276,962</u>	<u>5,019,136</u>
Depreciation and amortization (Note 10)	734,877	743,916
Balance at end of year	<u>\$4,542,085</u>	<u>\$4,275,220</u>
Balance at end of year represented by:		
Property, equipment and leasehold improvements less accumulated depreciation	\$4,103,369	\$3,654,445
Unexpended capital funds, net of accumulated gains and losses on disposal of property, equipment and leasehold improvements	438,716	620,775
	<u>\$4,542,085</u>	<u>\$4,275,220</u>

THE ALBERTA EDUCATIONAL COMMUNICATIONS CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	<u>1982</u>	<u>1981</u>
Financial resources were provided by:		
Operations	\$ 234,844	\$ —
Operating surplus for the year		
Amortization of long-term licence, not affecting working capital	<u>4,500</u>	<u>—</u>
	239,344	—
Capital grants — Province of Alberta	1,000,000	870,000
Proceeds from disposal of fixed assets	27,585	158,612
	<u>1,266,929</u>	<u>1,028,612</u>
Financial resources were used for:		
Operations	—	682,021
Operating deficit for the year		
Amortization of long-term licence, not affecting working capital	<u>—</u>	<u>4,500</u>
	—	677,521
Additions to:	109,089	116,514
Assets under construction	38,669	70,903
Automobiles and trucks	201,163	51,262
Furniture, fixtures and office equipment	34,423	38,420
Leasehold improvements	—	1,308
Mobile equipment	826,300	500,650
Studio and technical equipment	—	27,608
Transmission equipment	<u>1,209,644</u>	<u>1,484,186</u>
	57,285	(455,574)
Increase (decrease) in working capital	457,652	913,226
Working capital at beginning of year	<u>\$ 514,937</u>	<u>\$ 457,652</u>
Working capital at end of year		

THE ALBERTA EDUCATIONAL COMMUNICATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Alberta Educational Communications Corporation operates under the authority of The Alberta Educational Communications Corporation Act, Chapter A-18, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies**Program Acquisition and Production**

All direct costs of programs developed and produced by the Corporation and programs purchased from other agencies are charged against operations in the year incurred as no significant cost recoveries are normally expected from these programs after the initial year of production and broadcasting.

Property, Equipment and Leasehold Improvements

Property, equipment and leasehold improvements are stated at cost less accumulated depreciation and amortization. Depreciation of automobiles, trucks, studio and technical equipment and furniture, calculated on the straight-line method, is based on the estimated useful life of each group of assets less 15% salvage value, except for automobiles and trucks, where the salvage value has been estimated at 30% of the original cost. Buildings are depreciated on the straight-line basis over their estimated useful life of 30 years at which time they are not expected to have any salvage value.

Leasehold improvements are amortized over the remaining term of the lease plus one renewal period thereafter. Land improvements are amortized over a maximum term of 10 years.

No depreciation has been provided on assets under construction as these assets were not in operation as of March 31, 1982.

Note 3 Receivables

Receivables consist of the following:

	1982	1981
Trade	\$111,142	\$355,351
Accountable advances	14,740	15,134
Other	49,722	24,309
	<u>\$175,604</u>	<u>\$394,794</u>

Note 4 Property, Equipment and Leasehold Improvements

	1982		1981	
	Cost	Accumulated Depreciation and Amortization	Net Book Value	Net Book Value
Assets under construction (Note 5)	\$ 196,072	\$ —	\$ 196,072	\$ 205,379
Automobiles and trucks	169,322	73,264	96,058	109,437
Buildings and land improvements	279,956	58,641	221,315	232,562
Furniture and fixtures	283,642	166,221	117,421	122,211
Leasehold improvements	784,107	537,242	246,865	277,914
Mobile equipment	335,320	283,492	51,828	76,234
Office equipment	338,040	99,713	238,327	86,460
Studio and technical equipment	6,039,299	3,103,816	2,935,483	2,544,248
	<u>\$8,425,758</u>	<u>\$4,322,389</u>	<u>\$4,103,369</u>	<u>\$3,654,445</u>

Depreciation and amortization provided for the current year totalled \$734,877 (1981 \$743,916).

Note 5 Assets Under Construction

As construction was completed in the year on the Athabasca, Edson, Ft. McMurray, Hinton and Whitecourt transmitter sites, costs accumulated with respect to these sites were transferred to studio and technical equipment. During the year, the Corporation incurred costs on the transmitter sites as follows:

	Additions 1982	Total	
		1982	1981
Athabasca	\$ 10,049	\$ 27,315	\$ 17,266
Edson	736	22,675	21,939
Ft. McMurray	1,051	21,323	20,272
Hanna	82,559	146,997	64,438
Hinton	1,113	26,284	25,171
Spirit River	12,023	13,878	1,855
Vermilion/Wainwright	850	35,197	34,347
Whitecourt	708	20,799	20,091
	<u>109,089</u>	<u>314,468</u>	<u>205,379</u>
Less: Costs transferred to studio and technical equipment	<u>13,657</u>	<u>118,396</u>	<u>104,739</u>
	<u>\$ 95,432</u>	<u>\$196,072</u>	<u>\$100,640</u>

Construction work has been temporarily suspended at the Vermilion/Wainwright site, pending an investigation on the suitability of the site. The Hanna and Spirit River sites also require further work before completion.

At March 31, 1982, the cost to complete these capital projects in progress is estimated to be \$191,600 (1981 \$305,000).

Note 6 Long-Term Licence

During 1979 the Corporation entered into a long-term agreement whereby a licence to utilize certain broadcast facilities for the CKUA FM network was obtained for a 20 year period expiring August 1, 1999 at a cost of \$90,000. The prepayment of the cost was recorded as a deferred charge and is being amortized on a straight-line basis over the life of the agreement.

Note 7 Deposits on Productions

Advances received from outside educational institutions for anticipated costs of future program productions are deposited initially into a separate bank account. The production costs relating to these programs and incurred by the Corporation are subsequently recovered by it from the deposits received. The deposits on productions of \$78,920 (1981 \$70,572) represent costs to be recovered in the future.

Note 8 Productions in Progress

The Corporation had a number of productions in progress at March 31, 1982. The costs for the completion of these productions in progress are estimated at \$2,070,000 (1981 \$1,353,000).

Note 9 Contractual Obligations, Commitments and Contingencies

The Corporation's premises and certain transmitter sites are leased for various terms expiring on dates between March 31, 1983 and March 31, 1995. The annual rental charges on leased transmitter sites are approximately \$545,241 (1981 \$647,000). The Corporation has contracted for the purchase of air-time for the 1982-83 fiscal year in the amount of \$460,415.

On March 31, 1982 the Corporation had estimated outstanding commitments of \$65,500 (1981 \$137,000) for the purchase of fixed assets.

Note 10 Capital Surplus

The capital surplus consists of grants made to the Corporation by the Province of Alberta for the purchase of capital assets. The provision for depreciation and amortization has been deducted from the capital surplus in the amount of \$734,877 for the current year and \$4,322,389 to date.

Note 11 Revenue from Program Sales, Video and Audio Dubbing

Program sales revenue is generated from the sale of educational television and radio programs to organizations resident outside the Province of Alberta. Revenue from program sales during the fiscal year amounted to \$30,431 (1981 \$13,249).

Audio and video tape required for the dubbing of programs requested by various educational institutions in Alberta is provided by the Corporation at its cost. The tape costs recovered during the year amounted to \$483,817 (1981 \$294,356).

Note 12 Comparative Figures

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 13 Approval of Financial Statements

These financial statements were reviewed by management on August 6, 1982 and recommended for approval by the Board.

THE ALBERTA EDUCATIONAL COMMUNICATIONS CORPORATION
SCHEDULE OF EXPENSES
FOR THE YEAR ENDED MARCH 31, 1982

	DEVELOPMENT AND PRODUCTION		UTILIZATION AND DISTRIBUTION		PROGRAM SUPPORT		TOTAL	TOTAL
	1982	1981	1982	1981	1982	1981	1982	1981
Advertising and promotion	\$ 12,159	\$ 3,282	\$ —	\$ —	\$ 55,761	\$ 99,092	\$ 67,920	\$ 102,374
Announcer, performer and musician fees	244,096	358,867	—	41	4,760	2,708	248,856	361,616
Audio and video supplies	164,473	216,419	465,133	303,496	9,529	3,338	639,135	523,253
Cinematography-freelance	244,634	115,027	—	—	—	—	244,634	115,027
Computer services	1,889	—	4,403	1,220	100,412	62,251	106,704	63,471
Conferences, conventions and workshops	37,534	35,472	7,527	6,182	14,584	10,390	59,645	52,044
Consultants	141,606	146,053	2,846	3,954	33,081	56,002	177,533	206,009
Continuity, research and scriptwriting	228,618	261,299	—	81	1,200	395	229,818	261,775
Copyrights, clearances and residuals	274,580	101,389	—	—	60,734	2,960	335,340	104,349
Directors fees	—	—	—	26	18,625	21,030	18,625	21,030
Employee benefits	300,477	233,726	94,517	71,307	129,007	109,239	524,001	414,272
Entertainment and public relations	6,785	3,357	351	448	8,034	3,217	15,170	7,022
Evaluation costs	1,519	4,645	—	—	(921)	8,683	288,119	556,186
External productions	288,119	556,186	—	—	—	—	151,976	289,740
Film processing, editing and special lab work	139,998	278,615	7	40	11,971	11,085	38,758	54,383
Film stock	35,294	53,218	23	—	3,441	1,165	470,010	282,811
Graphics and printing	231,312	134,528	73,895	21,642	164,803	126,641	9,942	14,898
Insurance	371	1,666	102	559	9,469	12,673	2,632	45,268
Licenses, permits and taxes	(14,404)	14,239	6,673	5,565	10,363	25,464	16,451	18,673
Make-up services and costumes	14,852	18,673	—	—	1,599	—	145,764	39,113
Miscellaneous	110,872	8,056	12,033	27,433	22,859	3,624	116,134	97,807
Office supplies and photocopying	24,962	26,922	28,797	22,045	62,375	48,840	108,224	83,848
Postage, freight and express	34,731	32,512	43,587	24,965	29,906	26,371	344,287	484,888
Production and direction-freelance	256,757	438,905	11,967	—	75,563	45,983	47,574	24,411
Professional fees	—	2,000	—	—	47,574	22,411	474,927	51,592
Program acquisitions	474,927	51,592	—	—	—	—	579,958	792,137
Purchased air time	—	—	579,958	792,137	—	—	910,880	737,951
Rentals and leases	188,018	134,545	460,143	321,061	262,719	282,345	247,291	206,851
Repairs and maintenance	16,415	19,637	206,138	166,026	24,738	21,188	5,506,978	4,734,484
Salaries	3,351,035	2,809,597	1,016,211	835,969	1,139,732	1,088,918	39,038	18,196
Sets, props and staging supplies	35,810	17,853	88	337	3,140	6	23,033	18,438
Subscriptions, publications and fees	4,409	2,314	16,104	14,872	2,520	1,252	182,911	154,623
Telephone and telegraph	89,193	78,003	41,816	17,835	51,902	58,785	385,637	364,867
Travel	267,063	261,193	41,116	26,119	77,458	77,555	88,019	65,392
Utilities	2,141	307	85,878	62,487	—	2,598	—	—
	<u>\$7,210,245</u>	<u>\$6,420,097</u>	<u>\$3,199,339</u>	<u>\$2,725,821</u>	<u>\$2,436,938</u>	<u>\$2,236,209</u>	<u>\$12,846,522</u>	<u>\$11,382,127</u>

ALBERTA RESEARCH COUNCIL
FINANCIAL STATEMENTS
MARCH 31, 1982

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Operating Surplus
Statement of Trust Fund Transactions
Notes to the Financial Statements

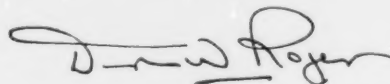
AUDITOR'S REPORT

To the Board of Directors of
the Alberta Research Council

I have examined the balance sheet of the Alberta Research Council as at March 31, 1982 and the statements of revenue, expenditure and operating surplus and trust fund transactions for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained in the following paragraph.

As disclosed in Note 4 to the financial statements, during the 1979-80 fiscal year the Council commenced to account for fixed assets previously acquired. However, since detailed cost records for these fixed assets were not available, the Council recorded them in the balance sheet mainly at estimated acquisition cost. In addition, the Council has entered into research contracts which specify that the Council does not receive title to fixed assets purchased until completion of the contract or at the discretion of the sponsor. Since detailed cost records for some fixed assets were not available and the Council did not identify those fixed assets to which it may not have title, I was unable to determine if any adjustment might be required to the balance sheet to adjust fixed assets and capital surplus to reflect actual acquisition cost and ownership of the assets.

In my opinion, except for the effect of adjustments, if any, which I might have determined to be necessary had I been able to examine documentation supporting the acquisition cost of fixed assets and also to identify assets to which the Council may not have title as described in the preceding paragraph, these financial statements present fairly the financial position of the Council as at March 31, 1982 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
November 8, 1982

C.A.
Auditor General

**ALBERTA RESEARCH COUNCIL
BALANCE SHEET
AS AT MARCH 31, 1982**

	1982	1981
ASSETS		
Current:	\$ 6,000	\$ 2,480
Cash	4,011,866	212,153
Deposits in trust (Note 3)	3,095,431	4,855,214
Accounts receivable	<u>7,113,297</u>	<u>5,069,847</u>
Other:		
Government of Canada and Provincial bonds, at cost (approximate market value: 1982 \$8,933; 1981 \$8,376)	10,000	10,000
Patents, at nominal value (Note 2)	<u>101</u>	<u>75</u>
	10,101	10,075
Fixed:	15,157,087	11,449,468
Equipment (Note 4)	<u>22,280,485</u>	<u>16,529,390</u>
Trust Fund:	792,975	1,232,954
Deposits in trust (Note 3)	989,200	722,166
Equipment (Note 4)	<u>1,782,175</u>	<u>1,955,120</u>
Total	<u><u>\$24,062,660</u></u>	<u><u>\$18,484,510</u></u>
LIABILITIES AND SURPLUS		
Current:	\$ 4,069,536	\$ 2,448,219
Accounts payable	167,013	140,596
Advances payable, Province of Alberta	<u>4,236,549</u>	<u>2,588,815</u>
Equity:	2,886,849	2,491,107
Operating surplus, Statement B	15,157,087	11,449,468
Capital surplus	<u>18,043,936</u>	<u>13,940,575</u>
	22,280,485	16,529,390
Trust Fund:	1,649,541	1,819,713
Trust liability, Statement C	132,634	135,407
Accounts payable	<u>1,782,175</u>	<u>1,955,120</u>
Total	<u><u>\$24,062,660</u></u>	<u><u>\$18,484,510</u></u>

The accompanying notes are part of these financial statements.

Statement B

ALBERTA RESEARCH COUNCIL
STATEMENT OF REVENUE, EXPENDITURE AND OPERATING SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
REVENUE		
Grant from Province of Alberta, Department of Executive Council	\$15,000,000	\$11,561,000
Contract revenue	14,978,504	10,335,122
Other income	312,767	319,190
	<u>30,291,271</u>	<u>22,215,312</u>
EXPENDITURE		
Executive offices	923,141	1,336,068
Administration division	2,850,951	2,481,697
Energy resources division	9,549,995	6,321,704
Frontier sciences division	2,765,278	2,087,468
Natural resources division	9,503,690	6,895,341
Industrial and engineering research division	4,302,474	3,379,707
	<u>29,895,529</u>	<u>22,501,985</u>
Excess of revenue over expenditure for the year	395,742	(286,673)
Operating surplus at beginning of year	2,491,107	2,777,780
Operating surplus at end of year	<u>\$ 2,886,849</u>	<u>\$ 2,491,107</u>

Statement C

ALBERTA RESEARCH COUNCIL
STATEMENT OF TRUST FUND TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1982

	Balance at Beginning of Year	Contributions and Additions	Expenditure and Disposals	Balance at March 31, 1982	1981
Agency agreements	\$1,097,547	\$2,693,229	\$(3,130,435)	\$ 660,341	\$1,097,547
Equipment	722,166	267,034	—	989,200	722,166
Total trust fund	<u>\$1,819,713</u>	<u>\$2,960,263</u>	<u>\$(3,130,435)</u>	<u>\$1,649,541</u>	
1981	<u>\$ 723,877</u>	<u>\$3,071,965</u>	<u>\$(1,976,129)</u>		<u>\$1,819,713</u>

**ALBERTA RESEARCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982**

Note 1 Authority

The Alberta Research Council operates under the authority of the Alberta Research Council Act, Chapter A 35.1, Statutes of Alberta 1981.

Note 2 Summary of Significant Accounting Policies and Reporting Practices**(a) General**

These financial statements have been prepared in accordance with generally accepted accounting principles except that no provision for depreciation on fixed assets has been made. Purchases of operating fixed assets are charged to operations in the year and items costing in excess of \$500 are shown on the balance sheet at original cost with the offsetting credit to capital surplus.

(b) Trust Fund

Trust funds are amounts held under agency agreements which specify that the Council administer the funds and provide accounting services.

(c) Administration Expenses

Accommodation and office furniture have been provided by the Province of Alberta at no cost and are not reflected in these financial statements.

(d) Patents

Expenditures for patents owned by the Council as a result of research activity are not capitalized due to the intangible nature of assets that may accrue to the Council.

(e) Investments

The Council has become an equity participant in external organizations as a result of conducting certain research activities. The Council's equity in these external organizations is not material and is therefore not reflected in these financial statements.

(f) Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Deposits in Trust

Deposits in trust consist of amounts held in the General Trust Fund of the Province of Alberta.

Note 4 Fixed Assets

During the 1979-80 fiscal year the Council commenced to account for fixed assets previously acquired. Those assets accounted for have been recorded mainly at estimated acquisition cost. Fixed assets purchased after March 31, 1979 have been recorded at cost.

	Fixed Assets	Fixed Assets — Trust
Assets at March 31, 1979 mainly at estimated acquisition cost	\$ 7,669,505	\$193,460
Subsequent additions at cost	7,487,582	795,740
	<u>\$15,157,087</u>	<u>\$989,200</u>

Note 5 Approval of Financial Statements

These financial statements were approved by management on November 8, 1982.

ENERGY RESOURCES CONSERVATION BOARD
FINANCIAL STATEMENTS
MARCH 31, 1982

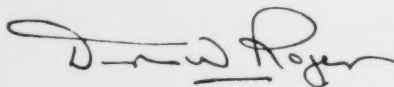
Auditor's Report
Balance Sheet
Statement of Revenue Surplus (Deficit) — General Funds
Statement of Revenue Surplus — Restricted Funds
Statement of Capital Surplus
Statement of Revenue and Expenditure — Oil and Gas Related Operations
Statement of Revenue and Expenditure — Coal Related Operations
Statement of Revenue and Expenditure — Hydro and Electric Energy
Related Operations
Notes to the Financial Statements
Schedule of Miscellaneous Revenue — Oil and Gas Related Operations

AUDITOR'S REPORT

To the Members of the Energy
Resources Conservation Board

I have examined the balance sheet of the Energy Resources Conservation Board as at March 31, 1982 and the statements of revenue surplus (deficit) — general funds, revenue surplus — restricted funds, capital surplus, revenue and expenditure oil and gas related operations, coal related operations, and hydro and electric energy related operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1982 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
September 30, 1982

C.A.
Auditor General

ENERGY RESOURCES CONSERVATION BOARD
BALANCE SHEET
AS AT MARCH 31, 1982

	1982	1981
ASSETS		
GENERAL FUNDS		
Current:	\$ 8,336	\$ 8,422
Cash	2,850,199	1,655,178
Accounts receivable (Note 4)	132,849	157,911
Prepaid expenses	<u>2,991,384</u>	<u>1,821,511</u>
Fixed, at cost:	1,067,187	720,013
Automobiles	3,905,459	3,140,279
Furniture and equipment	<u>4,972,646</u>	<u>3,860,292</u>
	<u>7,964,030</u>	<u>5,681,803</u>
RESTRICTED FUNDS		
Current:		41,742
Cash	451,047	—
Short-term deposits	233,420	355,122
Due from general funds	<u>684,467</u>	<u>396,864</u>
Fixed, at cost:	28,269	22,681
Furniture and equipment	<u>712,736</u>	<u>419,545</u>
	<u>\$8,676,766</u>	<u>\$6,101,348</u>
LIABILITIES AND SURPLUS		
GENERAL FUNDS		
Current:	\$3,723,379	\$ 88,847
Bank overdraft	1,312,098	1,813,631
Accounts payable	233,420	355,122
Due to restricted funds	<u>5,268,897</u>	<u>2,257,600</u>
Revenue surplus (deficit), Statement B	(2,277,513)	(436,089)
Capital surplus, Statement D	<u>4,972,646</u>	<u>3,860,292</u>
	<u>7,964,030</u>	<u>5,681,803</u>
RESTRICTED FUNDS (Note 3)	684,467	396,864
Revenue surplus, Statement C	28,269	22,681
Capital surplus, Statement D	<u>712,736</u>	<u>419,545</u>
	<u>\$8,676,766</u>	<u>\$6,101,348</u>

The accompanying notes are part of these financial statements.

Statement B

ENERGY RESOURCES CONSERVATION BOARD
STATEMENT OF REVENUE SURPLUS (DEFICIT) — GENERAL FUNDS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Revenue surplus (deficit) at beginning of year	\$ (436,089)	\$ 1,604,006
Add:		
Surplus (deficit) for the year:		
Oil and gas related operations, Statement E	(1,624,910)	(1,872,685)
Coal related operations, Statement F	(130,227)	(35,432)
Hydro and electric energy related operations, Statement G	(86,287)	(131,978)
	<u>(1,841,424)</u>	<u>(2,040,095)</u>
Revenue surplus (deficit) at end of year	<u>\$ (2,277,513)</u>	<u>\$ (436,089)</u>

Statement C

ENERGY RESOURCES CONSERVATION BOARD
STATEMENT OF REVENUE SURPLUS — RESTRICTED FUNDS
FOR THE YEAR ENDED MARCH 31, 1982

	Balance at beginning of year	Revenue	Expenditure	Balance at end of year
Energy Resources Data Systems (Note 3 (a))	\$ 67,043	\$1,399,103	\$1,466,146	\$ —
Bitumen Extraction Project Study (Note 5(a))	—	250,000	16,580	233,420
Management Retiring Allowance Plan	329,821	147,306	26,080	451,047
	<u>\$396,864</u>	<u>\$1,796,409</u>	<u>\$1,508,806</u>	<u>\$684,467</u>

Statement D

ENERGY RESOURCES CONSERVATION BOARD
STATEMENT OF CAPITAL SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982

	General Funds	Restricted Funds	1982 Total	1981 Total
Balance at beginning of year	\$3,860,292	\$22,681	\$3,882,973	\$2,149,207
Add: Acquisition of fixed assets, net	1,112,354	5,588	1,117,942	1,733,766
Balance at end of year	<u>\$4,972,646</u>	<u>\$28,269</u>	<u>\$5,000,915</u>	<u>\$3,882,973</u>

**ENERGY RESOURCES CONSERVATION BOARD
STATEMENT OF REVENUE AND EXPENDITURE —
OIL AND GAS RELATED OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982**

	1982	1981
Revenue:	<u>\$13,196,805</u>	<u>\$10,634,732</u>
Tax levy		
Expenditure:	18,542,999	14,736,497
Salaries and employee benefits	4,408,791	3,457,424
Building rent, improvements and maintenance	2,238,377	1,625,505
Office machine and equipment rental	1,261,228	1,739,192
Capital expenditure for fixed assets, net		
Travelling and subsistence, including	788,164	737,500
automobile expense, net	771,512	635,585
Printing, stationery and office supplies	642,057	780,789
Professional fees	437,574	312,434
Staff transfer moving expenses	366,073	261,144
Courses, memberships and convention fees	313,610	153,078
Interest	313,033	253,599
Board hearings	232,882	—
Energy resources data systems (Note 3a)	165,711	152,364
Telephone and telegraph	136,947	124,218
Equipment maintenance and repairs	118,058	59,706
Advertisements	113,818	137,748
Core storage centre expense	113,472	107,692
Postage	99,775	70,259
Publications and periodicals	44,645	34,020
Insurance	—	72,186
Moving expense	181,204	177,843
Sundry	<u>31,289,930</u>	<u>25,628,783</u>
	3,943,215	3,376,366
Deduct: Miscellaneous revenue, Schedule 1		
Net expenditure for the year	<u>27,346,715</u>	<u>22,252,417</u>
Deduct: Charged to Province of Alberta	<u>12,525,000</u>	<u>9,745,000</u>
	14,821,715	12,507,417
Deficit for the year	<u>\$ 1,624,910</u>	<u>\$ 1,872,685</u>

Statement F

ENERGY RESOURCES CONSERVATION BOARD
STATEMENT OF REVENUE AND EXPENDITURE —
COAL RELATED OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Expenditure:		
Salaries and employee benefits	\$ 710,001	\$ 551,694
Building rent, improvement and maintenance	175,685	137,215
Printing, stationery and office supplies	47,878	27,577
Travelling and subsistence, including automobile expense, net	31,345	23,615
Professional fees	19,814	1,180
Courses, memberships and convention fees	17,225	13,320
Capital expenditure on fixed assets, net	16,763	28,573
Office machine and equipment rental	14,672	43,761
Advertisements	6,145	1,433
Postage	4,774	4,550
Telephone and telegraph	1,964	1,773
Publications and periodicals	858	490
Staff transfer moving expenses	341	1,402
Insurance	155	143
Board hearings	—	11,288
Moving expense	—	3,138
Sundry	9,119	7,385
	<u>1,056,739</u>	<u>858,537</u>
Deduct: Miscellaneous revenue:		
Sale of publications and maps	18,189	13,950
Sundry	8,323	9,155
	<u>26,512</u>	<u>23,105</u>
Net expenditure for the year	1,030,227	835,432
Deduct: Charged to Province of Alberta	900,000	800,000
Deficit for the year	<u>\$ 130,227</u>	<u>\$ 35,432</u>

Statement G

ENERGY RESOURCES CONSERVATION BOARD
STATEMENT OF REVENUE AND EXPENDITURE —
HYDRO AND ELECTRIC ENERGY RELATED OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Expenditure:		
Salaries and employee benefits	\$ 790,100	\$644,151
Building rent, improvements and maintenance	175,685	137,215
Board hearings	114,313	30,359
Office machine and equipment rental	37,496	18,591
Printing, stationery and office supplies	28,997	28,232
Courses, memberships and convention fees	14,855	6,912
Capital expenditure on fixed assets, net	11,164	27,655
Travelling and subsistence, including automobile expense, net	6,217	6,216
Postage	4,774	4,550
Publications and periodicals	963	890
Advertisements	652	1,913
Telephone and telegraph	489	678
Professional fees	236	17,906
Insurance	155	143
Staff transfer and moving expenses	—	3,816
Moving expenses	—	3,138
Sundry	8,171	6,852
	<u>1,194,267</u>	<u>939,217</u>
Deduct: Miscellaneous revenue:		
Sale of publications and maps	7,980	5,617
Recovery of expenses	—	26,622
	<u>7,980</u>	<u>32,239</u>
Net expenditure for the year	1,186,287	906,978
Deduct: Charged to Province of Alberta	1,100,000	775,000
Deficit for the year	<u>\$ 86,287</u>	<u>\$131,978</u>

ENERGY RESOURCES CONSERVATION BOARD
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority
The Energy Resources Conservation Board operates under the authority of the Energy Resources Conservation Act, Chapter E-11, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

General

These financial statements have been prepared in accordance with generally accepted accounting principles except that no provision for depreciation on fixed assets has been made. Fixed assets are charged against operations in the year of acquisition and except for leasehold improvements are shown on the balance sheet at cost with the offsetting credit to capital surplus.

Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Restricted Funds

(a) Energy Resources Data Systems

An agreement, dated March 31, 1978, between the Government of the Province of Alberta and the Energy Resources Conservation Board provides for funds not to exceed \$3,600,000 during the life of a project to ensure that all appropriate non-confidential, non-proprietary basic data respecting Alberta's non-renewable energy resources are readily available to potential users. As at March 31, 1982, separate funding by the Province of Alberta ended. Any additional costs related to this project are to be funded by the Board.

Any capital equipment acquired or erected during the project is to be held in trust by the Energy Resources Conservation Board for and on behalf of the Province of Alberta.

(b) Management Retiring Allowance Plan

The Board has a management retiring allowance plan for certain management personnel. Contributions to cover the total allowance established as at March 31, 1982 have been recorded in the accounts.

Note 4 Accounts Receivable

Accounts receivable consist of the following:

	1982	1981
Province of Alberta	\$1,618,253	\$ 914,132
Tax levy and penalties	591,100	390,141
Sundry	640,846	350,905
	<u>\$2,850,199</u>	<u>\$1,655,178</u>

Note 5 Commitments

(a) Bitumen Extraction Project Study

As at March 31, 1982, the Board had outstanding contractual commitments of approximately \$467,000 relating to the Bitumen Extraction Project Study, estimated to cost \$500,000. Costs are to be shared equally by the Board and the Department of Energy and Natural Resources. The Department's contribution has been received and deposited in Restricted Funds.

(b) Lease

Effective November 13, 1980, the Board signed a twenty year lease, with three renewal terms of five years each, for a sixteen story office building and tenant improvements therein. The minimum annual rental is \$3,635,527.

Note 6 Comparative Figures

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 7 Approval of Financial Statements

These financial statements were approved by management on September 30, 1982.

Schedule 1

ENERGY RESOURCES CONSERVATION BOARD
SCHEDULE OF MISCELLANEOUS REVENUE —
OIL AND GAS RELATED OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Drilling licenses		
Pipeline revenue	\$1,491,280	\$1,319,745
Core storage centre revenue	825,430	711,370
Information fees	444,419	305,117
Sale of publications and maps	372,209	253,562
Bank interest	359,841	305,352
Magnetic tape data	181,813	180,063
Transfer fees	174,743	71,667
Change of name fees	47,485	146,105
Sundry	23,010	66,040
	22,985	17,345
	<u>\$3,943,215</u>	<u>\$3,376,366</u>

ALBERTA HOME MORTGAGE CORPORATION
FINANCIAL STATEMENTS
MARCH 31, 1982

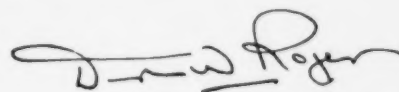
Auditor's Report
Balance Sheet
Statement of Revenue and Expenditure — Operating Fund
Statement of Revenue and Expenditure — Mortgage Insurance Fund
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Administrative Expenses
Schedule of Long-Term Debt

AUDITOR'S REPORT

To the Members of the
Alberta Home Mortgage Corporation

I have examined the balance sheet of the Alberta Home Mortgage Corporation as at March 31, 1982 and the statements of revenue and expenditure and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1982 and the results of its operations and changes in its financial position for the year then ended, in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied, except for the change in the method of computing Mortgage Insurance Fund premiums earned as explained in Note 2 B (i), on a basis consistent with that of the preceding year.



Edmonton, Alberta
June 15, 1982

C.A.
Auditor General

Statement A

ALBERTA HOME MORTGAGE CORPORATION
BALANCE SHEET
AS AT MARCH 31, 1982
(thousands of dollars)

	1982	1981
ASSETS		
Operating Fund		
Deposits in trust (Note 4)	\$ —	\$ 25
Accounts receivable	76	95
Due from Mortgage Insurance Fund	2,338	1,456
Mortgages and loans receivable, including accrued interest	2,051,472	1,248,907
Furniture and equipment	1,486	692
Total Operating Fund assets	<u>2,055,372</u>	<u>1,251,175</u>
Mortgage Insurance Fund		
Deposits in trust (Note 4)	20,009	10,458
Accrued interest receivable	413	381
Claim receivable	—	31
Real estate acquired on settlement of claims, at lower of cost or net realizable value	1,083	1,153
Investments, at cost (approximate market value: 1982 \$8,757; 1981 \$8,984) (Note 5)	12,150	11,601
Total Mortgage Insurance Fund assets	<u>33,655</u>	<u>23,624</u>
	<u>\$2,089,027</u>	<u>\$1,274,799</u>
LIABILITIES AND RESERVE		
Operating Fund		
Bank indebtedness	\$ 11,926	\$ 24,249
Accounts payable	685	392
Commitment deposits payable	1,605	2,438
Accrued interest payable	121,079	58,926
Property tax deposits on mortgages, including accrued interest	13,621	8,667
Long-term debt, Schedule 2	1,903,210	1,154,374
Deferred Province of Alberta contributions (Note 6)	1,760	1,437
Contributed surplus	1,486	692
Total Operating Fund liabilities	<u>2,055,372</u>	<u>1,251,175</u>
Mortgage Insurance Fund		
Due to Operating Fund	2,338	1,456
Reserve:		
Balance at beginning of year	22,168	15,286
Mortgage insurance premiums collected	9,277	5,065
	31,445	20,351
Less: Mortgage insurance premiums earned (Note 2 B(ii))	128	—
	31,317	20,351
Excess of revenue over expenditure, Statement C	3,539	1,817
	34,856	22,168
Less: Transfer to Operating Fund	3,539	—
Balance at end of year	31,317	22,168
Total Mortgage Insurance Fund liability and reserve	<u>33,655</u>	<u>23,624</u>
	<u>\$2,089,027</u>	<u>\$1,274,799</u>

The accompanying notes are part of these financial statements.

ALBERTA HOME MORTGAGE CORPORATION
STATEMENT OF REVENUE AND EXPENDITURE — OPERATING FUND
FOR THE YEAR ENDED MARCH 31, 1982
(thousands of dollars)

	1982	1981
REVENUE		
Interest earnings:		
Mortgages and loans receivable (Note 3)	\$160,697	\$ 89,930
Short-term investment income	590	160
	<u>161,287</u>	<u>90,090</u>
Transfer from Mortgage Insurance Fund	3,539	—
Application fees	1,092	664
Mortgage payout charges	295	355
Other revenue	214	410
	<u>166,427</u>	<u>91,519</u>
Total revenue		
EXPENDITURE		
Interest expense:		
Interest on long-term debt	191,101	94,572
Bank and other interest	998	2,153
	<u>192,099</u>	<u>96,725</u>
Administration expenses, Schedule 1	10,605	7,152
	<u>202,704</u>	<u>103,877</u>
Total expenditure	\$ 36,277	\$ 12,358
Excess of expenditure over revenue	<u>\$ 36,277</u>	<u>\$ 12,358</u>
Contributions by the Province of Alberta (Note 6)	<u>\$ 36,277</u>	<u>\$ 12,358</u>

Statement C

ALBERTA HOME MORTGAGE CORPORATION
STATEMENT OF REVENUE AND EXPENDITURE —
MORTGAGE INSURANCE FUND
FOR THE YEAR ENDED MARCH 31, 1982
(thousands of dollars)

	1982	1981
REVENUE		
Interest	\$3,587	\$2,008
Premiums earned	128	—
	<u>3,715</u>	<u>2,008</u>
EXPENDITURE		
Losses on claims incurred	176	191
Excess of revenue over expenditure	<u>\$3,539</u>	<u>\$1,817</u>

ALBERTA HOME MORTGAGE CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982
(thousands of dollars)

	1982	1981
OPERATING FUND		
Cash Provided		
Debentures issued — Province of Alberta	\$800,000	\$435,000
Contributions from the Province of Alberta	36,600	13,146
Increase in liabilities	66,567	25,208
Decrease (increase) in other assets	19	(67)
	<u>903,186</u>	<u>473,287</u>
Cash Applied		
Excess of expenditure over revenue for the year	36,277	12,358
Repayment of debentures — Province of Alberta	51,164	29,679
Net increase in mortgages and loans receivable	802,565	474,366
Increase (decrease) in amount due from Mortgage Insurance Fund	882	(238)
	<u>890,888</u>	<u>516,165</u>
Net increase (decrease) in cash	<u>\$ 12,298</u>	<u>\$ (42,878)</u>
Represented by:		
Decrease (increase) in bank indebtedness	\$ 12,323	\$(21,215)
(Decrease) in deposits in trust	(25)	(21,663)
	<u>\$ 12,298</u>	<u>\$ (42,878)</u>
MORTGAGE INSURANCE FUND		
Cash Provided		
Excess of revenue over expenditure	\$ 3,539	\$ 1,817
Mortgage insurance premiums collected, net of premiums earned	9,149	5,065
Proceeds from sale of real estate	1,370	1,350
Increase (decrease) in amount due to Operating Fund	882	(238)
	<u>14,940</u>	<u>7,994</u>
Cash Applied		
Purchase of investments	549	1,390
Transfer to Operating Fund	3,539	—
Real estate acquired on settlement of claims, net of current year reserve	1,300	1,153
Increase in other assets	1	34
	<u>5,389</u>	<u>2,577</u>
Net increase in cash	<u>\$ 9,551</u>	<u>\$ 5,417</u>
Represented by:		
Increase in deposits in trust	<u>\$ 9,551</u>	<u>\$ 5,417</u>

ALBERTA HOME MORTGAGE CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority
 The Alberta Home Mortgage Corporation operates under the authority of the Alberta Home Mortgage Corporation Act, Chapter A-28, Revised Statutes of Alberta, 1980.

Note 2 Significant Accounting Principles
 These financial statements have been prepared in accordance with generally accepted accounting principles except for the principle noted below under Operating Fund.

A) Operating Fund

Fixed assets

Purchases of fixed assets are charged to operations in the year of purchase and gross proceeds on disposal are recorded as revenue. Furniture and equipment are shown on the balance sheet at original cost with the offsetting credit to contributed surplus. Other fixed assets are not capitalized.

B) Mortgage Insurance Fund

(i) **Premiums earned**
 Commencing April 1, 1981, on a prospective basis, premiums on all new loans committed are recognized in income at rates estimated to be substantially in proportion to the related risks assumed by the Corporation, computed using the sum of years digits method over the life of the related loan. This policy is not being applied retroactively due to the fact that as expressed in Note 2 B (ii) no transfers were being made to the Operating Fund.

(ii) **Transfers to Operating Fund**
 Commencing April 1, 1981, the excess of revenue over expenditure has been transferred to the Operating Fund.

Note 3 Mortgage Subsidies
 Effective April 1, 1981 on a retroactive basis the Corporation discontinued recording in the Statement of Revenue and Expenditure — Operating Fund subsidies stipulated in mortgage agreements. The impact of this change on the Statement of Revenue and Expenditure — Operating Fund is to reduce interest earnings and eliminate subsidies in the amount of \$19,093,000 (1981 \$7,854,000) with no change in the excess of expenditure over revenue for the year.

Note 4 Deposits in Trust
 Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 5 Investments*
 Investments are summarized as follows:

	1982		1981
	Par Value	Cost	Cost
	(thousands of dollars)		
Bonds and debentures:			
Government of Canada	\$ 7,400	\$ 7,370	\$ 7,367
Provincial issues, direct and guaranteed	4,800	4,780	4,234
	<u>\$12,200</u>	<u>\$12,150</u>	<u>\$11,601</u>
1981 par value	<u>\$11,650</u>		

Note 6 Deferred Province of Alberta Contributions
 The unexpended portion of contributions received from the Province of Alberta has been deferred to cover future operating deficits.

	1982	1981
	(thousands of dollars)	
Balance at beginning of year	\$ 1,437	\$ 648
Contributions received	36,600	13,147
	<u>38,037</u>	<u>13,795</u>
Excess of expenditure over revenue	36,277	12,358
Balance at end of year	<u>\$ 1,760</u>	<u>\$ 1,437</u>

Note 7 Commitments
 The Corporation has commitments totalling \$544,834,000 (1981 \$365,899,000) with respect to unadvanced amounts on approved mortgages and loans.

Note 8 Comparative Figures
 The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 9 Approval of Financial Statements

These financial statements were approved by management on June 15, 1982.

Schedule 1

ALBERTA HOME MORTGAGE CORPORATION
SCHEDULE OF ADMINISTRATION EXPENSES
FOR THE YEAR ENDED MARCH 31, 1982
(thousands of dollars)

	1982	1981
Salaries and employee benefits	\$ 6,474	\$4,195
Office equipment and supplies	1,405	700
Rent	704	472
Travelling, moving allowances and conferences	592	356
Professional fees	442	705
Leasehold improvements	303	128
Telephone, telegraph and postage	225	142
Office equipment rentals	206	175
Advertising	93	141
Grants in lieu of business taxes	42	37
Remuneration to board members	16	11
Insurance	14	11
Other	89	79
	<u>\$10,605</u>	<u>\$7,152</u>

Schedule 2

ALBERTA HOME MORTGAGE CORPORATION
SCHEDULE OF LONG-TERM DEBT
AS AT MARCH 31, 1982
(thousands of dollars)

Particulars	Year of maturity	Weighted average interest rate	Principal outstanding	
			1982	1981
Debentures payable —				
Province of Alberta	1988	9.30%	\$ 126,162	\$ 138,482
	1989	10.25%	170,441	184,322
	1990	12.70%	327,888	347,157
	1991	13.11%	23,678	25,000
	2001	16.13%	748,947	100,000
	2002	16.86%	150,000	—
	2006	9.71%	185,027	186,755
	2007	9.25%	120,634	121,778
	2008	9.40%	50,433	50,880
			<u>\$1,903,210</u>	<u>\$1,154,374</u>

Notes:

- All debentures are repayable in equal blended payments of principal and interest. Actual interest rates vary from 9.05% to 18.30%.
- Aggregate principal repayments due in each of the next five fiscal years are:

1982-1983	\$ 62,466
1983-1984	69,933
1984-1985	78,329
1985-1986	87,773
1986-1987	98,402
Thereafter	1,506,307
- The repayment of principal and interest on any borrowings of the Corporation is guaranteed by the Province of Alberta under section 18(1) of the Alberta Home Mortgage Corporation Act.

ALBERTA HOUSING CORPORATION
FINANCIAL STATEMENTS
MARCH 31, 1982

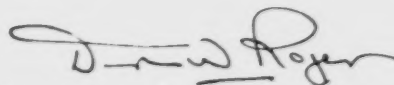
Auditor's Report
Balance Sheet
Statement of Revenue and Expenditure
Statement of Changes in Financial Position
Statement of Contributed Surplus
Notes to the Financial Statements
Schedule of Investment in Projects
Schedule of Fixed Assets
Schedule of Long-Term Debt
Schedule of Grants and Subsidies
Schedule of Other Administration Expenses

AUDITOR'S REPORT

To the Board of Directors of the
Alberta Housing Corporation

I have examined the balance sheet of the Alberta Housing Corporation as at March 31, 1982 and the statements of revenue and expenditure, changes in financial position and contributed surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
August 25, 1982

C.A.
Auditor General

Statement A

ALBERTA HOUSING CORPORATION
BALANCE SHEET
AS AT MARCH 31, 1982
(thousands of dollars)

	1982	1981
ASSETS		
Capital Fund		
Current:		
Deposits in trust (Note 3)	\$ 1,801	\$ —
Accounts receivable	3,260	7,558
	<u>5,061</u>	<u>7,558</u>
Rural mobile home agreements receivable	1,018	752
Municipal agreements receivable	6,581	6,586
Student housing agreements receivable (Note 4)	5,168	5,262
Investment in projects, Schedule 1 (Note 2)	952,819	718,734
Fixed assets, at cost, Schedule 2 (Note 2)	3,185	1,577
	<u>973,832</u>	<u>740,469</u>
Operating Fund		
Current:		
Cash	134	—
Deposits in trust (Note 3)	22,667	22,649
Accounts receivable	6,116	3,950
Due from the Province of Alberta (Note 5)	11,071	1,510
Due from capital fund	8,108	3,813
	<u>48,096</u>	<u>31,922</u>
	<u>\$1,021,928</u>	<u>\$772,391</u>
LIABILITIES		
Capital Fund		
Current:		
Bank indebtedness	\$ —	\$ 1,963
Accounts payable	17,013	14,625
Holdbacks payable	15,840	8,290
Debenture debt due within one year, Schedule 3	5,753	4,681
Due to operating fund	8,108	3,813
	<u>46,714</u>	<u>33,372</u>
Long-term debt, Schedule 3 (Note 6)	842,648	636,424
Contributed surplus, Statement D	84,470	70,673
	<u>973,832</u>	<u>740,469</u>
Operating Fund		
Current:		
Bank indebtedness	—	5
Accounts payable	4,444	2,243
Accrued interest payable	43,652	29,674
	<u>48,096</u>	<u>31,922</u>
	<u>\$1,021,928</u>	<u>\$772,391</u>

The accompanying notes are part
of these financial statements.

ALBERTA HOUSING CORPORATION
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1982
(thousands of dollars)

	1982	1981
REVENUE		
Lot sales	\$ 36,680	\$ 36,907
Rental revenue	8,632	7,391
Rural and Native Housing sales	4,673	4,152
Interest	2,248	1,233
Net gain on sale of surplus staff houses	412	2,743
	<u>52,645</u>	<u>52,426</u>
EXPENDITURE		
Interest on long-term debt	62,587	41,776
Cost of lot sales	37,431	36,871
Salaries and employee benefits	9,313	7,016
Grants and subsidies, Schedule 4	8,082	2,736
Capital expenditure for rural mobile homes (Note 2)	6,529	2,847
Building maintenance and expenses	5,594	4,590
Other administration expenses, Schedule 5	5,065	3,761
Cost of Rural and Native Housing sales	4,918	3,360
Capital expenditure for fixed assets (Note 2)	2,018	428
Bank and other interest	18	101
Contributions for debt retirement, Statement D (Note 2)	5,336	3,196
	<u>146,891</u>	<u>106,682</u>
Less: Interest charged to investment in projects	30,369	17,542
Operating expense recoveries	2,316	1,917
	<u>32,685</u>	<u>19,459</u>
	<u>114,206</u>	<u>87,223</u>
Excess of expenditure over revenue for the year	<u>\$ 61,561</u>	<u>\$ 34,797</u>
Contributions by the Province of Alberta	<u>\$ 61,561</u>	<u>\$ 34,797</u>

ALBERTA HOUSING CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982
(thousands of dollars)

	1982	1981
Funds were provided from:		
Advances — Province of Alberta debentures	\$204,000	\$126,000
— Canada Mortgage and Housing Corporation	—	772
— Private mortgages	8,893	—
Operating grants — Province of Alberta, Department of Housing and Public Works	61,561	34,797
Land sales	36,680	36,907
Donated lands and housing for capital purposes	796	7,775
Surplus staff housing sales	1,018	4,750
Rural and Native Housing sales	4,673	4,152
Decrease in amount due from the Province of Alberta	—	20,936
Increase in accounts payable	4,589	5,799
Increase in accrued interest payable	13,978	5,159
Increase in holdbacks payable	7,550	2,695
Decrease in accounts receivable	2,132	—
Decrease in municipal agreements receivable	5	—
Decrease in student housing agreements	94	88
	<u>\$345,969</u>	<u>\$249,830</u>
Funds were applied to:		
Operations (after adjustment for non-cash items)	\$ 60,977	\$ 38,333
Increase in investment in projects	271,142	191,017
Increase in deposits in trust	1,819	10,110
Increase in accounts receivable	—	6,098
Increase in municipal agreements receivable	—	2,394
Decrease in bank indebtedness	1,968	964
Increase in amount due from the Province of Alberta	9,561	—
Increase in rural mobile home agreements receivable	266	752
Increase in fixed assets	9	25
Repayment of long-term debt	93	137
Increase in cash	134	—
	<u>\$345,969</u>	<u>\$249,830</u>

ALBERTA HOUSING CORPORATION
STATEMENT OF CONTRIBUTED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982
(thousands of dollars)

	Contributed surplus provided by			Total
	Province of Alberta	Canada Mortgage & Housing Corporation	Municipalities	
Balance at beginning of year	\$70,279	\$367	\$27	\$70,673
Add:				
Donated lands and housing for capital purposes	796	—	—	796
Contributions for fixed assets	2,076	—	—	2,076
Contributions for debt retirement (Note 2)	5,336	156	12	5,504
Contributions for rural mobile homes	6,889	—	—	6,889
	<u>15,097</u>	<u>156</u>	<u>12</u>	<u>15,265</u>
Deduct:				
Disposal of donated assets (Note 2)	631	—	—	631
Disposal of fixed assets	477	—	—	477
Disposal of rural mobile homes	360	—	—	360
	<u>1,468</u>	<u>—</u>	<u>—</u>	<u>1,468</u>
Balance at end of year	<u>\$83,908</u>	<u>\$523</u>	<u>\$39</u>	<u>\$84,470</u>

ALBERTA HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Alberta Housing Corporation operates under authority of the Alberta Housing Act, Chapter A-30, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Principles

(a) General

These financial statements have been prepared in accordance with generally accepted accounting principles except for the following:

(i) Fixed assets

No provision for depreciation on fixed assets has been made. Purchases are charged to operations in the year of purchase and gross proceeds on any disposals are recorded as revenue. Fixed assets are shown on the balance sheet at original cost with the offsetting credit to contributed surplus.

(ii) Disposal of donated assets

Donated assets are included at appraised values with the offsetting credit to contributed surplus. Gross proceeds on any disposals are recorded as revenue.

(iii) Contributions for debt retirement

Province of Alberta contributions for debt retirement credited to contributed surplus have been charged to operations.

(iv) Investment in projects

Investment in projects is stated at cost or appraised value. In accordance with the Corporation's policy no charge for depreciation is provided.

The Corporation's equity in investment in projects is shown by crediting contributed surplus with the contributions for debt retirement received from various levels of government and with the appraisal surplus on donated assets.

The Corporation reduces its investment in Rural and Native programmes by amounts recovered from Canada Mortgage and Housing Corporation. The Corporation records these recoveries on a cash basis.

(b) Recognition of Earnings

(i) Lot sales

Revenue from the sale of lots is recorded when the required deposit is received and all other material conditions have been met.

It is the Corporation's policy to sell lots at cost. When a lot is sold, the Corporation charges cost of lot sales with an amount equal to the selling price of the lot. At the completion of a project when all lots are sold, any gain or loss is reflected in the statement of revenue and expenditure.

(ii) Housing units

Revenue from the sale of housing units is recorded when the purchaser has paid the purchase price in full.

(c) Capitalization of Interest

Interest is capitalized to rental properties and housing units during construction and to land until it is sold.

Note 3 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 4 Student Housing Agreements Receivable

The Province of Alberta provides the funds to pay the semi-annual instalments on the debentures which financed the cost of building various student residences in the Province.

Note 5 Due from the Province of Alberta

The receivable of \$11,071,000 (1981 \$1,510,000) represents the excess of the Corporation's operating deficit over contributions received.

- Note 6 Long-Term Debt
- Debentures with the Province of Alberta:
- These debentures in the amount of \$715,732,000 (1981 \$499,456,000) represent the investment of the Alberta Heritage Savings Trust Fund in the Corporation.
- Mortgages:
- Mortgages in the amount of \$8,548,000 (1981 \$211,000) were secured against certain investment in projects.
- Guarantees:
- The repayment of principal and interest of any borrowings by the Corporation and the principal and interest of, and any premiums payable under, any notes, bonds, mortgages, debentures or other securities issued by the Corporation, are guaranteed by the Province of Alberta.
- Note 7 Contingent Liabilities
- The Corporation is involved in a number of legal proceedings. Claims against the Corporation in these proceedings, which have not been reflected in the accounts, amount to \$130,000. While the ultimate outcome of these proceedings cannot be predicted at this time, it is the opinion of management that the disposition of these cases will not have a materially adverse effect on the financial position of the Corporation.
- Note 8 Warranty Costs
- Under terms of the Fort McMurray Development Agreement, dated July 16, 1975, and amended by a Letter of Understanding, dated April 28, 1977, the Corporation has a warranty liability for six months for all repairs, replacements, or service calls on municipal services completed by the Corporation and turned over to the New Town of Fort McMurray for operation. Corporation policy is to recognize warranty costs in the fiscal year in which they are incurred and accordingly, no provision has been made for potential warranty costs. Warranty costs caused by third party damage or neglect, faulty workmanship, design or material, may be recoverable by the Corporation from the third party.
- Note 9 Commitments
- As at March 31, 1982, the Corporation had contractual obligations with respect to investment in projects in the amount of \$143,652,918 (1981 \$95,636,222).
- Note 10 Comparative Figures
- The 1981 figures have been restated where necessary to conform to 1982 presentation.
- Note 11 Approval of Financial Statements
- These financial statements were approved by management on August 25, 1982.

Schedule 1

ALBERTA HOUSING CORPORATION
SCHEDULE OF INVESTMENT IN PROJECTS
AS AT MARCH 31, 1982
(thousands of dollars)

	Land Assembly and Development	Senior Citizens' Housing	Staff, Welfare and Other Rental Housing	Community Housing	Community Residences	Urban Renewal	Rural and Native Housing	Total 1982	Total 1981
Purchased and constructed buildings and purchased land, at cost	\$ 37,722	\$320,032	\$31,370	\$135,907	\$778	\$	\$ 762	\$526,571	\$476,552
Equity in Federal, Provincial and Municipal Housing, at cost	—	—	—	2,029	—	—	4,975	7,004	7,226
Land and development, at cost less sale and option proceeds	206,827	—	—	—	—	—	—	206,827	115,300
Equity in land and development	—	—	—	—	—	16	—	16	16
Donated land and buildings, at appraised value (A)	28,827	7,860	3,800	610	4	—	18,912	60,013	53,651
Construction in progress, at cost	—	105,108	7,333	38,921	—	—	1,026	152,388	165,989
	<u>\$273,376</u>	<u>\$433,000</u>	<u>\$42,503</u>	<u>\$177,467</u>	<u>\$782</u>	<u>\$16</u>	<u>\$25,675</u>	<u>\$952,819</u>	<u>\$718,734</u>
1981 Comparative	<u>\$182,319</u>	<u>\$349,964</u>	<u>\$33,416</u>	<u>\$130,223</u>	<u>\$874</u>	<u>\$16</u>	<u>\$21,922</u>		

Note: (A) Most of the appraised values were determined by officials of the Alberta Housing Corporation.

Schedule 2

ALBERTA HOUSING CORPORATION
SCHEDULE OF FIXED ASSETS
AS AT MARCH 31, 1982
(thousands of dollars)

	1982	1981
Land	\$ 9	\$ 9
Buildings	121	121
Leasehold improvements	1,506	694
Office equipment	1,421	647
Transportation equipment	30	61
Tools	98	45
	<u>\$3,185</u>	<u>\$1,577</u>

ALBERTA HOUSING CORPORATION
SCHEDULE OF LONG-TERM DEBT
AS AT MARCH 31, 1982
 (thousands of dollars)

Particulars	Repayment Terms (A)	Maturity Date	Interest Rate	Principal Outstanding March 31, 1982	Principal Outstanding March 31, 1981
Advances from Canada Mortgage and Housing Corporation	2	—	9% ³ / ₄	\$ —	\$ 1,596
Debentures with Canada Mortgage and Housing Corporation	1	Jan. 1, 1986	7% ³ / ₄	232	288
	1	Jan. 1, 1988	7% ³ / ₄	—	32
	2	Jan. 1, 1990	8% ³ / ₄	32	34
	4	Jan. 1, 1991	7% ³ / ₄	—	159
	4	Jan. 1, 1991	8	1,698	2,255
	4	Jan. 1, 1991	8% ³ / ₄	83	83
	4	Jan. 1, 1991	8% ³ / ₄	260	270
	1	Mar. 1, 1998	6% ³ / ₄	2,074	2,144
	1	Nov. 1, 1998	5% ³ / ₄	448	459
	2	Jan. 1, 2000	8	408	417
	2	Jan. 1, 2001	8	210	211
	2	Jan. 1, 2022	7% ³ / ₄	2,473	2,482
	2	Jan. 1, 2022	7% ³ / ₄	2,444	2,453
	1	Apr. 1, 2023	7% ³ / ₄	3,287	3,502
	2	Jan. 1, 2023	7% ³ / ₄	2,709	2,717
	2	Jan. 1, 2023	7% ³ / ₄	211	212
	2	Jan. 1, 2024	7% ³ / ₄	68	68
	2	Jan. 1, 2024	7% ³ / ₄	1,700	1,705
	2	Jan. 1, 2024	7% ³ / ₄	904	929
	2	Jan. 1, 2024	8	4,707	4,719
	2	Jan. 1, 2025	8	211	212
	2	Jan. 1, 2025	8% ³ / ₄	286	286
	2	Jan. 1, 2026	7% ³ / ₄	52	52
	2	Jan. 1, 2026	7% ³ / ₄	15,254	15,291
	2	Jan. 1, 2026	8	174	175
	2	Jan. 1, 2026	9% ³ / ₄	3,657	3,665
	2	Jan. 1, 2027	8	1,256	1,258
	2	Jan. 1, 2027	9% ³ / ₄	14,560	14,578
	2	Jan. 1, 2027	9% ³ / ₄	2,732	2,735
	2	Jan. 1, 2027	10	1,746	1,748
	2	Jan. 1, 2028	9% ³ / ₄	23,637	23,662
	2	Jan. 1, 2028	10	739	740
	2	Jan. 1, 2028	9% ³ / ₄	13,711	13,726
	2	Jan. 1, 2029	9% ³ / ₄	5,350	5,356
	2	Jan. 1, 2029	9% ³ / ₄	2,152	2,154
	2	Jan. 1, 2029	10	3,062	3,065
	2	Jan. 1, 2030	9% ³ / ₄	1,594	—
	2	Jan. 1, 2030	9% ³ / ₄	—	—
				<u>114,121</u>	<u>113,842</u>
Advances on debentures with Province of Alberta (B)			16.46	10,000	—
			14.2	—	26,000
				<u>10,000</u>	<u>26,000</u>

Particulars	Repayment Terms (A)	Maturity Date	Interest Rate	Principal Outstanding March 31, 1982	Principal Outstanding March 31, 1981
Debentures with Province of Alberta	2	Apr. 1, 2006	9.45	107,622	108,670
	2	Aug. 30, 2006	10.14	9,653	9,737
	2	Dec. 1, 2006	9.90	9,638	9,725
	2	Jan. 15, 2007	9.10	47,914	48,409
	2	Aug. 15, 2007	9.35	14,544	14,674
	2	Nov. 1, 2007	9.30	10,565	10,661
	2	Dec. 15, 2007	9.30	29,079	29,342
	2	Feb. 1, 2008	9.40	24,247	24,462
	2	Jun. 1, 2008	9.75	14,697	14,808
	2	Sep. 15, 2008	9.80	9,800	9,873
	2	Dec. 1, 2008	9.70	24,491	24,677
	2	Feb. 15, 2009	10.15	14,720	14,822
	2	Aug. 15, 2009	10.15	39,526	39,775
	2	Dec. 1, 2009	10.80	19,792	19,901
	2	Feb. 1, 2010	11.85	19,831	19,920
	2	Jun. 15, 2010	12.33	19,928	20,000
	2	Aug. 11, 2010	12.39	29,893	30,000
	2	Oct. 15, 2010	13.67	19,945	20,000
	2	Dec. 1, 2010	13.76	29,920	30,000
	2	Mar. 4, 2011	14.20	29,927	30,000
	2	Jun. 1, 2011	16.73	30,000	—
	2	Aug. 4, 2011	16.87	30,000	—
	2	Sep. 28, 2011	18.05	30,000	—
	2	Nov. 6, 2011	17.8	30,000	—
	2	Dec. 7, 2011	15.71	30,000	—
	2	Jan. 19, 2012	16.37	40,000	—
				715,732	499,456
Mortgages	3	Various	Various	355	211
	2	Various	Various	8,193	—
				8,548	211
				848,401	641,105
				5,753	4,681
				\$842,648	\$636,424

Less: Long-term debt due within one year

Notes: (A) Repayment Terms

1. Semi-annually in equal blended payments of principal and interest.
2. Annually in equal blended payments of principal and interest.
3. Monthly in aggregate payments of principal and interest.
4. Greater of annual interest or 90% of annual land sale proceeds applied to principal and interest, with the balance due at maturity.

(B) Advance on debentures with Province of Alberta

The amount of \$10,000 represents draws to March 31, 1982 on an authorized debenture of \$40,000 due March 31, 2012.

(C) Approximate aggregate principal repayments, where established, due in each of the next five fiscal years are:

1982-83	\$5,753
1983-84	6,296
1984-85	6,896
1985-86	7,162
1986-87	7,768

ALBERTA HOUSING CORPORATION
SCHEDULE OF GRANTS AND SUBSIDIES
FOR THE YEAR ENDED MARCH 31, 1982
(thousands of dollars)

	1982	1981
Senior Citizens' Housing, net	\$3,021	\$ 926
Community Housing, net	1,722	1,473
Edmonton Research and Development Park	413	77
Rural and Native Housing	(43)	8
Gregoire Park Centre	2,934	—
Metis Housing	51	—
Other	(16)	252
	<u>\$8,082</u>	<u>\$2,736</u>

Schedule 5

ALBERTA HOUSING CORPORATION
SCHEDULE OF OTHER ADMINISTRATION EXPENSES
FOR THE YEAR ENDED MARCH 31, 1982
(thousands of dollars)

	1982	1981
Office rental and maintenance	\$1,372	\$1,107
Travelling, moving allowances and conferences	759	541
Professional fees	646	244
Staff recruitment, relocation and training	368	298
Telephone, telegraph and postage	351	270
Data services	301	175
Stationery and office supplies	273	239
Vehicle expenses	211	180
Office equipment rentals	204	194
Advertising	190	226
Abandoned project expense	118	26
Staff housing subsidy	74	70
Bad debts	72	103
Freight	43	12
Office equipment maintenance	32	20
Directors' fees	6	7
Miscellaneous	45	49
	<u>\$5,065</u>	<u>\$3,761</u>

ALBERTA GAMES COUNCIL
FINANCIAL STATEMENTS
MARCH 31, 1982

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Surplus
Notes to the Financial Statements

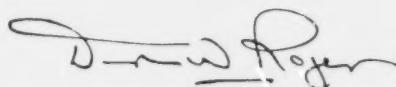
AUDITOR'S REPORT

To the Members of the
Alberta Games Council

I have examined the balance sheet of the Alberta Games Council as at March 31, 1982 and the statement of revenue, expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

Due to the nature of the sources of funds, verification was restricted to an examination of recorded revenue.

In my opinion, except for the effect of any adjustments which might have been required had I been able to verify the completeness of revenue, these financial statements present fairly the financial position of the Council as at March 31, 1982 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements, on a basis consistent with that of the preceding year.



Edmonton, Alberta
July 22, 1982

C.A.
Auditor General

ALBERTA GAMES COUNCIL
BALANCE SHEET
AS AT MARCH 31, 1982

	1982	1981
ASSETS		
Cash	\$ 100	\$ 2,119
Short-term deposits	311,361	493,730
Accrued interest	7,629	5,244
Accounts receivable	30,050	—
	<u>\$349,140</u>	<u>\$501,093</u>
LIABILITIES AND SURPLUS		
Bank indebtedness	\$ 74,530	\$ 5,633
Accounts payable	6,108	28,987
	<u>80,638</u>	<u>34,620</u>
	268,502	466,473
Surplus, Statement B	<u>\$349,140</u>	<u>\$501,093</u>

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA GAMES COUNCIL
STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982

	Games		Culture		Administration		Total	
	1982	1981	1982	1981	1982	1981	1982	1981
REVENUE								
Western Canada Lottery Alberta Division	\$ 449,075	\$477,825	\$100,000	\$100,000	\$ —	\$ —	\$ 549,075	\$ 577,825
Province of Alberta grants (Note 3)	200,000	200,000	—	—	—	—	356,532	342,952
Donations	161,887	11,635	—	—	156,532	142,952	161,887	11,635
Interest	—	—	—	—	—	—	92,235	51,401
Special projects	64,818	9,125	406	13,829	—	—	65,224	22,954
Registration fees	3,681	—	—	—	—	—	3,681	—
75th Anniversary Commission	—	93,974	—	—	—	—	—	93,974
Coaches Congress	—	84,327	—	—	—	—	—	84,327
	<u>879,461</u>	<u>876,886</u>	<u>100,406</u>	<u>113,829</u>	<u>248,767</u>	<u>194,353</u>	<u>1,228,634</u>	<u>1,185,068</u>
EXPENDITURE								
Host games expenses	630,978	279,280	50,000	50,000	—	—	680,978	329,280
Salaries and employee benefits	86,905	69,685	45,097	36,716	79,420	63,728	211,422	170,129
Zone development	180,251	96,350	—	—	—	—	180,251	96,350
Sport outreach	126,544	—	—	—	—	—	126,544	—
Special projects	75,658	1,132	—	17,113	—	—	75,658	18,245
Travel	18,916	12,972	13,112	8,671	28,068	17,924	60,096	39,567
Seniors' games	24,342	112,269	—	—	—	—	24,342	112,269
Promotion	17,470	11,441	5,823	3,814	—	—	23,293	15,255
Cultural expense	—	—	23,130	7,362	—	—	23,130	7,362
Equipment, rental and maintenance	—	—	2,002	1,893	6,005	5,681	8,007	7,574
Office supplies	—	—	1,470	1,558	4,410	4,675	5,880	6,233
Telephone	—	—	943	509	2,830	1,527	3,773	2,036
Postage	—	—	533	442	1,599	1,328	2,132	1,770
Coaches Congress	—	84,327	—	—	—	—	—	84,327
Miscellaneous	—	—	275	214	824	643	1,099	857
	<u>1,161,064</u>	<u>667,456</u>	<u>142,385</u>	<u>128,292</u>	<u>123,156</u>	<u>95,506</u>	<u>1,426,605</u>	<u>891,254</u>
Excess of revenue over expenditure	\$ (281,603)	\$209,430	\$ (41,979)	\$ (14,463)	\$125,611	\$ 98,847	(197,971)	293,814
Surplus at beginning of year							466,473	172,659
Surplus at end of year							<u>\$ 268,502</u>	<u>\$ 466,473</u>

**ALBERTA GAMES COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982**

- Note 1 Authority
The Alberta Games Council operates under the authority of the Alberta Games Council Act, Chapter A-22, Revised Statutes of Alberta 1980.
- Note 2 Significant Accounting Policies
- General
These financial statements have been prepared in accordance with generally accepted accounting principles except that revenue from the Western Canada Lottery Alberta Division is recorded on a cash basis. The amount of revenue receivable from the Division at the year-end is indeterminable and is therefore not reflected in these financial statements.
- Statement of Changes in Financial Position
A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.
- Accommodation
Accommodation and related overhead costs at the present location of the Council are provided at no cost by the Province of Alberta and accordingly are not reflected in these financial statements.
- Note 3 Province of Alberta Grants
The Council received \$356,532 from the Department of Recreation and Parks.
- Note 4 Comparative Figures
The 1981 figures have been restated where necessary to conform to 1982 presentation.
- Note 5 Management Approval
These financial statements were approved by management on July 22, 1982.

THE RECREATION, PARKS AND WILDLIFE FOUNDATION
FINANCIAL STATEMENTS
MARCH 31, 1982

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Unexpended Funds
Notes to the Financial Statements
Schedule of Miscellaneous Expenses

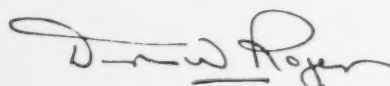
AUDITOR'S REPORT

To the Members of The Recreation, Parks
and Wildlife Foundation

I have examined the balance sheet of The Recreation, Parks and Wildlife Foundation as at March 31, 1982 and the statement of revenue, expenditure and unexpended funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at March 31, 1982 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied, after giving retroactive effect to the change in the method of accounting for revenue as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Edmonton, Alberta
June 23, 1982



C.A.
Auditor General

THE RECREATION, PARKS AND WILDLIFE FOUNDATION
BALANCE SHEET
AS AT MARCH 31, 1982

	1982	1981
ASSETS		
Deposits in trust (Note 4)	\$2,121,129	\$1,954,117
Accountable advance	10,000	5,000
Grant recoverable	20,000	—
	<u>\$2,151,129</u>	<u>\$1,959,117</u>
LIABILITIES AND EQUITY		
Grants payable	\$ 573,562	\$ 331,802
Accounts payable	5,383	430
Unexpended funds, Statement B	1,572,184	1,626,885
	<u>\$2,151,129</u>	<u>\$1,959,117</u>

The accompanying notes are part
of these financial statements.

Statement B

THE RECREATION, PARKS AND WILDLIFE FOUNDATION
STATEMENT OF REVENUE, EXPENDITURE AND UNEXPENDED FUNDS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
REVENUE		
Western Canada Lottery Alberta Division	\$1,171,875	\$1,279,875
Interest	303,885	159,447
Donations	256,793	54,901
Grant from the Province of Alberta, Department of Recreation and Parks	75,000	—
	<u>1,807,553</u>	<u>1,494,223</u>
EXPENDITURE		
Grants	1,671,742	563,224
Management fee	71,479	39,585
Film production	33,162	—
Miscellaneous, Schedule 1	85,871	34,887
Transfer to the Alberta Advisory Board on Recreation for the Disabled	—	104,003
	<u>1,862,254</u>	<u>741,699</u>
Excess of revenue over expenditure	(54,701)	752,524
Unexpended funds at beginning of year	1,626,885	874,361
Unexpended funds at end of year	<u>\$1,572,184</u>	<u>\$1,626,885</u>

THE RECREATION, PARKS AND WILDLIFE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

- Note 1 Authority**
 The Recreation, Parks and Wildlife Foundation operates under the authority of the Recreation, Parks and Wildlife Foundation Act, Chapter R-9, Revised Statutes of Alberta 1980.
- Note 2 Significant Accounting Policies**
 These financial statements have been prepared in accordance with generally accepted accounting principles except that revenue from the Western Canada Lottery Alberta Division is recorded on a cash basis. The amount of revenue receivable from the Division at the year-end is indeterminable and is therefore not reflected in these financial statements.
 A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.
- Note 3 Change in Accounting Policy**
 During the year, the Foundation changed its method of accounting for revenue from the Western Canada Lottery Alberta Division and now records this revenue on a cash basis.
 As a result of this change which has been retroactively applied, 1981 revenue and accounts receivable from the Division have been reduced by \$193,352 and unexpended funds at the beginning of this year reduced by a corresponding amount. The effect of this change on this year's revenue is unknown as the amount receivable from the Division at March 31, 1982 is indeterminable.
- Note 4 Deposits in Trust**
 Deposits in trust consists of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.
- Note 5 Commitment**
 An outstanding commitment at March 31, 1982 for the completion of a film amounted to approximately \$16,700.
- Note 6 Approval of Financial Statements**
 These financial statements were approved by management on June 23, 1982.

THE RECREATION, PARKS AND WILDLIFE FOUNDATION
SCHEDULE OF MISCELLANEOUS EXPENSES
FOR THE YEAR ENDED MARCH 31, 1982

Schedule 1

	1982	1981
Board members' fees and expenses		
Consulting	\$29,546	\$ —
Office supplies and expenses	13,392	10,262
Meetings and entertainment	9,576	2,852
Newsletter	9,459	3,237
Printing and advertising	4,519	—
Legal	4,316	12,819
Travel	4,278	—
Delivery and transportation	3,017	—
Car expenses	1,761	711
Telephone	1,759	1,437
Blazers and crests	1,651	692
Sundry	—	1,965
	2,597	912
	<u>\$85,871</u>	<u>\$34,887</u>

THE ALBERTA ALCOHOLISM AND DRUG ABUSE COMMISSION
FINANCIAL STATEMENTS
MARCH 31, 1982

Auditor's Report
Balance Sheet
Statement of Capital Surplus
Statement of Operations
Notes to the Financial Statements

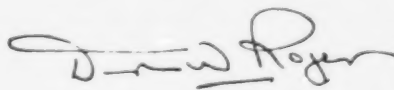
AUDITOR'S REPORT

To the Members of The Alberta
Alcoholism and Drug Abuse Commission

I have examined the balance sheet of The Alberta Alcoholism and Drug Abuse Commission as at March 31, 1982 and the statements of capital surplus and operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1982 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
August 11, 1982



C.A.
Auditor General

PROVINCIAL CORPORATIONS

Statement A

THE ALBERTA ALCOHOLISM AND DRUG ABUSE COMMISSION
BALANCE SHEET
AS AT MARCH 31, 1982

	1982	1981
ASSETS		
Current:		
Cash	\$ 965	\$ 1,275
Due from the Government of Canada	1,169,007	1,098,010
Materials and supplies, at cost less accumulated amortization of \$152,207 (1981 \$126,035)	356,892	258,652
	<u>1,526,864</u>	<u>1,357,937</u>
Fixed:		
Furniture and equipment, at cost	727,390	641,251
Less: Accumulated depreciation	321,613	263,175
	<u>405,777</u>	<u>378,076</u>
Trust cash	17,376	15,017
	<u>\$1,950,017</u>	<u>\$1,751,030</u>
LIABILITIES		
Current:		
Deferred revenue	\$ 965	\$ 1,275
Due to the Province of Alberta, Statement C	1,525,899	1,356,662
	<u>1,526,864</u>	<u>1,357,937</u>
Capital surplus, Statement B	405,777	378,076
Trust:		
Due to patients	14,843	12,942
Memorial Trust Fund	2,533	2,075
	<u>17,376</u>	<u>15,017</u>
	<u>\$1,950,017</u>	<u>\$1,751,030</u>

The accompanying notes are part of these financial statements.

Statement B

THE ALBERTA ALCOHOLISM AND DRUG ABUSE COMMISSION
STATEMENT OF CAPITAL SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Balance at beginning of year	\$378,076	\$319,041
Add:		
Furniture and equipment provided from operations	106,768	124,192
	<u>484,844</u>	<u>443,233</u>
Deduct:		
Depreciation for the year	70,037	60,988
Disposals of furniture and equipment, at net book value	9,030	4,169
	<u>79,067</u>	<u>65,157</u>
Balance at end of year	<u>\$405,777</u>	<u>\$378,076</u>

THE ALBERTA ALCOHOLISM AND DRUG ABUSE COMMISSION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Revenue:		
Contributions by the Province of Alberta	\$19,805,652	\$13,566,424
Government of Canada	3,696,329	2,711,881
Patients' charges	15,758	13,940
Seminars and staff sales	13,014	12,597
Miscellaneous	3,164	2,173
Total revenue	<u>23,533,917</u>	<u>16,307,015</u>
Expenditure:		
Manpower:		
Salaries	8,378,394	6,064,294
Employer's contributions	783,126	831,112
Wages	533,542	380,869
Allowances and supplementary benefits	76,688	44,247
	<u>9,771,750</u>	<u>7,320,522</u>
Services and supplies:		
Media campaign	2,226,361	161,588
Professional, technical and labour services	914,907	482,048
Travel and relocation	578,887	478,815
Materials and supplies	517,039	452,501
Rental of equipment	125,413	58,598
Repairs and maintenance of equipment	56,969	24,853
Advertising	51,878	34,352
Telephone and communications	34,700	34,577
Freight and postage	29,909	20,881
Utilities	14,772	11,476
Hospitality	11,073	4,813
Insurance	3,350	2,695
	<u>4,565,258</u>	<u>1,767,197</u>
	14,337,008	9,087,719
Other:		
Grants to outside agencies	4,343,980	3,539,753
Purchase of fixed assets by operations, less proceeds on disposal of \$2,748 (1981 \$1,958)	104,020	122,234
	18,785,008	12,749,706
Maintenance expenditures contributed by a department of the Province of Alberta	922,405	784,510
Total expenditure	<u>19,707,413</u>	<u>13,534,216</u>
Excess of revenue over expenditure	3,826,504	2,772,799
Due to the Province of Alberta at beginning of year	1,356,662	1,040,556
	5,183,166	3,813,355
Remittances to the Province of Alberta	3,657,267	2,456,693
Due to the Province of Alberta at end of year	<u>\$ 1,525,899</u>	<u>\$ 1,356,662</u>

THE ALBERTA ALCOHOLISM AND DRUG ABUSE COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Alberta Alcoholism and Drug Abuse Commission operates under the authority of the Alcoholism and Drug Abuse Act, Chapter A-38, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles except that fixed assets are charged to expense at date of acquisition. In addition, the cost of these assets is credited to capital surplus. Depreciation calculated on a straight line basis at 10% per annum is charged to capital surplus.

Amortization is provided to charge to operations the cost of books, tapes and films, included in materials and supplies, over their estimated useful lives, on a straight line basis at a rate of 20% per annum, to a maximum of 50% of cost.

A statement of changes in financial position has not been provided as disclosure in these financial statements is considered to be adequate.

The premises and basic furnishings are provided by the Province of Alberta. These assets together with certain administrative costs are provided at no charge, and accordingly, are not reflected in these financial statements.

Note 3 Comparative Figures

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 4 Approval of Financial Statements

These financial statements were approved by management on August 11, 1982.

ALBERTA RACING COMMISSION
FINANCIAL STATEMENTS
MARCH 31, 1982

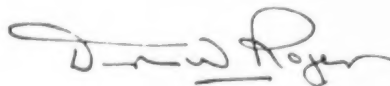
Auditor's Report
Balance Sheet
Statement of Revenue Surplus
Statement of Revenue and Expenditure — Operations
Statement of Revenue and Expenditure — Development
Notes to the Financial Statements

AUDITOR'S REPORT

To the Members of the
Alberta Racing Commission

I have examined the balance sheet of the Alberta Racing Commission as at March 31, 1982 and the statements of revenue surplus, revenue and expenditure — operations and revenue and expenditure — development for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1982 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
August 18, 1982

C.A.
Auditor General

PROVINCIAL CORPORATIONS

Statement A

ALBERTA RACING COMMISSION
BALANCE SHEET
AS AT MARCH 31, 1982

	1982	1981
ASSETS		
Current:		
Cash	\$ 200	\$ 200
Deposits in trust (Note 3)	326,602	182,752
Accounts receivable	1,773	916
Prepaid expense	11,118	9,198
	<u>339,693</u>	<u>193,066</u>
Fixed:		
Equipment, at cost	40,383	31,730
	<u>\$380,076</u>	<u>\$224,796</u>
LIABILITIES AND SURPLUS		
Current:		
Accounts payable	\$ 93,941	\$ 9,434
Improvement grant payable	10,361	—
Portion of installment purchase contracts due within one year (Note 4)	1,709	2,595
Deferred revenue	8,594	9,721
	<u>114,605</u>	<u>21,750</u>
Other:		
Standard-bred Sires Stakes Registration	11,389	7,231
Long-term portion of installment purchase contracts (Note 4)	—	1,709
	<u>11,389</u>	<u>8,940</u>
Equity:		
Reserves (Note 5)	150,000	150,000
Capital surplus arising from purchase of fixed assets	40,383	31,730
Revenue surplus, Statement B	63,699	12,376
	<u>254,082</u>	<u>194,106</u>
	<u>\$380,076</u>	<u>\$224,796</u>

The accompanying notes are part of these financial statements.

Statement B

ALBERTA RACING COMMISSION
STATEMENT OF REVENUE SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Revenue surplus at beginning of year	\$12,376	\$10,104
Add: Excess (deficiency) of revenue over expenditure for the year:		
Operations	51,323	(14,621)
Development	—	16,893
Revenue surplus at end of year	<u>\$63,699</u>	<u>\$12,376</u>

ALBERTA RACING COMMISSION
STATEMENT OF REVENUE AND EXPENDITURE — OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Revenue:		
Contribution by the Province of Alberta (Note 6)	\$482,380	\$404,122
Interest	208,392	138,290
Assessments, licenses and fines	194,371	194,230
Miscellaneous	4,123	4,937
	<u>889,266</u>	<u>741,579</u>
Expenditure:		
Administrative salaries	200,380	180,926
Veterinarians' fees	156,156	138,899
Commissioners' honoraria	100,700	94,633
Judges' fees	97,336	77,270
Stewards' fees	92,153	96,312
Travelling	70,228	65,383
Employee benefits	32,955	27,253
Hearings and appeals	16,108	7,376
Office supplies	15,412	15,966
Licensee identification equipment and supplies	12,621	12,376
Tattooing	9,855	11,045
Office equipment and furnishings	8,653	3,033
Membership fees and subscriptions	4,903	3,467
Security services, equipment and supplies	3,537	3,403
Telephone, telegraph and postage	2,956	2,726
Film patrol service	2,880	2,558
Legal fees	375	6,959
Miscellaneous	10,735	6,615
	<u>837,943</u>	<u>756,200</u>
Excess (deficiency) of revenue over expenditure	<u>\$ 51,323</u>	<u>\$ (14,621)</u>

Statement D

ALBERTA RACING COMMISSION
STATEMENT OF REVENUE AND EXPENDITURE — DEVELOPMENT
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Revenue:		
Contribution by the Province of Alberta (Note 6)	\$1,975,432	\$1,638,815
Expenditure:		
Purse supplements	817,023	578,580
Purse bonuses	757,620	675,245
Grants to track operators	195,770	190,912
Breeders' premium	180,019	152,185
Equine research	25,000	25,000
	<u>1,975,432</u>	<u>1,621,922</u>
Excess of revenue over expenditure	<u>\$ —</u>	<u>\$ 16,893</u>

ALBERTA RACING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Alberta Racing Commission operates under the authority of the Racing Commission Act, Chapter R-1, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

(i) General

These financial statements have been prepared in accordance with generally accepted accounting principles except that no depreciation has been provided on fixed assets as purchases are charged to operations in the year of acquisition. Fixed assets are shown on the balance sheet at original cost with the offsetting credit to capital surplus.

(ii) Administration Expenses

Operations expenditure does not include the cost of certain office accommodation and office furniture which are provided at no cost by the Province of Alberta, and accordingly are not reflected in these financial statements.

(iii) Statement of Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta as follows:

	1982	1981
Deposit Account — Operations	\$203,962	\$ 77,714
Deposit Account — Revenue Stabilization	122,640	105,038
	<u>\$326,602</u>	<u>\$182,752</u>

Note 4 Installment Purchase Contracts

These contracts are for the purchase of a photocopier and a transcriber. The last installment is due on November 1, 1982.

Note 5 Reserves

The following reserves have been appropriated from surplus by resolutions of the Members of the Commission:

Revenue Stabilization	\$110,000
Equine Hospital Equipment	40,000
	<u>\$150,000</u>

Note 6 Contribution by the Province of Alberta

The Commission received \$2,457,812 from the Department of the Solicitor General, based on 1.25% of the total wagering in the Province or 25% of the provincial amusement tax for the previous year. This amount has been allocated to operations and development according to the Commission's budget.

Note 7 Comparative Figures

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 8 Approval of Financial Statements

These financial statements were approved by management on August 18, 1982.

ALBERTA OPPORTUNITY COMPANY
FINANCIAL STATEMENTS
MARCH 31, 1982

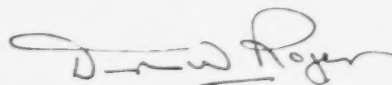
Auditor's Report
Balance Sheet
Statement of Income and Expenses
Statement of Source and Application of Funds
Notes to the Financial Statements
Schedules of Expenses

AUDITOR'S REPORT

To the Board of Directors of the
Alberta Opportunity Company

I have examined the balance sheet of the Alberta Opportunity Company as at March 31, 1982 and the statements of income and expenses and source and application of funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Company as at March 31, 1982 and the results of its operations and the source and application of its funds for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
May 10, 1982

C.A.
Auditor General

Statement A

ALBERTA OPPORTUNITY COMPANY
BALANCE SHEET
AS AT MARCH 31, 1982

	1982	1981
ASSETS		
Cash	\$ 13,317	\$ 1,395
Deposits in trust with the Province of Alberta, including accrued interest receivable	2,259,596	1,929,033
Inventory, at cost, subject to repurchase agreement	14,652	28,896
Accounts receivable	10,551	8,240
Prepaid expenses	22,181	10,346
	<u>2,320,297</u>	<u>1,977,910</u>
Loans and accrued interest receivable	135,074,233	117,219,916
Less: Allowance for doubtful accounts (Notes 2 & 3)	10,805,939	9,377,593
	<u>124,268,294</u>	<u>107,842,323</u>
Industrial incentive loan receivable (Note 4)	—	427,473
Less: Allowance for possible forgiveness	—	427,473
	<u>—</u>	<u>—</u>
Office equipment and leasehold improvements (Note 5)	151,792	86,453
Property held for sale (Note 6)	2,313,068	590,529
	<u>2,464,860</u>	<u>676,982</u>
Trust assets (Note 10)	104,192	86,448
	<u>\$129,157,643</u>	<u>\$110,583,663</u>
LIABILITIES		
Accounts payable	\$ 1,998,681	\$ 1,348,101
Holdbacks and accrued interest payable	161,874	271,339
Deferred income (Note 4)	300,000	—
	<u>2,460,555</u>	<u>1,619,440</u>
Advances from the Province of Alberta:		
Balance, beginning of year	612,386	612,386
Advances forgiven (Note 4)	300,000	—
Balance, end of year	<u>312,386</u>	<u>612,386</u>
Long term debt (Note 7)	125,800,000	106,800,000
Retained earnings:		
Balance, beginning of year	1,465,389	3,830,871
Net income (loss) for year — Statement B	(984,879)	(2,365,482)
Balance, end of year	<u>480,510</u>	<u>1,465,389</u>
Trust liabilities (Note 10)	104,192	86,448
	<u>\$129,157,643</u>	<u>\$110,583,663</u>

The accompanying notes are part
of these financial statements.

ALBERTA OPPORTUNITY COMPANY
STATEMENT OF INCOME AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 1982

	<u>1982</u>	<u>1981</u>
Income:		
Interest revenue	\$13,757,057	\$11,078,453
Guarantee fees	12,284	10,001
Miscellaneous	1,912	25,353
	<u>13,771,253</u>	<u>11,113,807</u>
Expenses:		
Interest expense (Note 2)	12,688,739	10,175,701
Staff — Schedule 1	2,855,672	2,260,122
Other manpower — Schedule 2	497,436	540,700
Communications — Schedule 3	382,518	366,463
Other operating expenses — Schedule 4	499,421	402,863
Loss on property held for sale (Note 6)	3,015	36,242
	<u>16,926,801</u>	<u>13,782,091</u>
Net income (loss) before the undernoted:	(3,155,548)	(2,668,284)
Provision for doubtful accounts (Notes 2 & 3)	(3,174,981)	(4,744,662)
Bad debt recoveries	395,650	97,464
Net income (loss) on operations	(5,934,879)	(7,315,482)
Grant from the Province of Alberta (Note 2)	4,950,000	4,950,000
Net income (loss)	<u>\$ (984,879)</u>	<u>\$ (2,365,482)</u>

Statement C

ALBERTA OPPORTUNITY COMPANY
STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Source of funds:		
From operations:		
Net income (loss) — Statement B	\$ (984,879)	\$ (2,365,482)
Add: Non cash transactions:		
Provision for doubtful accounts (Notes 2 and 3)	3,174,981	4,744,662
Depreciation and amortization	42,517	34,902
	<u>2,232,619</u>	<u>2,414,082</u>
Borrowers' repayments	14,511,593	15,376,523
Borrowing from the Province: (Note 7)		
Issue of debentures	34,000,000	28,000,000
Less: Repayments	15,000,000	12,200,000
	<u>19,000,000</u>	<u>15,800,000</u>
Advances forgiven (Note 4)	300,000	—
	<u>18,700,000</u>	<u>15,800,000</u>
Total source of funds	<u>\$35,444,212</u>	<u>\$33,590,605</u>
Application of funds:		
Loan funds disbursed during the year	\$34,112,545	\$33,758,401
Increase (decrease) in other assets	1,331,667	(167,796)
Total application of funds	<u>\$35,444,212</u>	<u>\$33,590,605</u>

**ALBERTA OPPORTUNITY COMPANY
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982**

Note 1 Authority

The Alberta Opportunity Company operates under the authority of the Alberta Opportunity Fund Act, Chapter A-34, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies**Allowance for doubtful accounts:**

The provision for doubtful accounts is determined following a detailed review of the accounts and is based on the Company's historical experience.

Depreciation and amortization:

Office equipment owned by the Company is depreciated on a diminishing balance basis at 20% per annum. Leasehold improvements are amortized over the remaining term of each lease.

Interest Expense:

Interest expense reflects cost of borrowing on long term debt less interest revenue received on the deposits in trust with the Province of Alberta.

The issue at March 31, 1979 of the \$50,000,000 Series A, 9.90% debenture due March 31, 1989, as shown in Note 7, repaid the Province of Alberta's equity investment in the Company which had been by way of a non-interest bearing advance from the General Revenue Fund. The payment of the annual interest charge on this debenture, of \$4,950,000, is by way of a grant provided by the Province of Alberta to the Alberta Heritage Savings Trust Fund.

Note 3 Allowance for Doubtful Accounts

An analysis of the account is as follows:

	1982	1981
Balance, beginning of year	\$ 9,377,593	\$ 8,191,749
Accounts written off	(2,174,108)	(3,558,818)
Provision	3,174,981	4,744,662
Transfer from industrial incentive loans	427,473	—
Balance, end of year	<u>\$10,805,939</u>	<u>\$ 9,377,593</u>

Note 4 Industrial Incentive Loan

Industrial incentive loans were made under the authority of the Industrial Development Incentives Act which provided that, with the approval of the Lieutenant Governor in Council, repayment of the loans may be forgiven in whole or in part, providing that no loan may be wholly forgiven before the expiration of five years from the date money was first advanced under the loan. During this five year period, no interest is charged on a loan and no repayment of principal is required providing a borrower continues in operation and meets certain other conditions.

During the year the Lieutenant Governor in Council forgave \$300,000 of the \$427,473 Industrial Incentive loan and also forgave advances of \$300,000 due to the Province of Alberta. The balance of the Industrial Incentive loan then became collectable and the total loan of \$427,473 was transferred to loans receivable. The Company will write off the forgiven portion of the loan receivable when the balance of \$127,473 has been repaid. Pending repayment, the \$300,000 of forgiven advances is recorded as deferred income.

Note 5 Office Equipment and Leasehold Improvements

These assets are held at cost less accumulated depreciation and amortization of \$74,072 at March 31, 1982 (\$54,352 — 1981).

Note 6 Property Held for Sale

Employee residences:

These are residences of transferred employees purchased by the Company under its guaranteed home purchase plan and are recorded at market value.

\$ 180,000

Assets of borrowers whose businesses have failed:

Assets held at nominal value

1

A partially completed building of a borrower whose loan was in default and acquired by the Company through foreclosure proceedings which is presently being completed for sale.

Valued at cost.

60,532

141.34 acres of land acquired through tender proceedings in order to protect the Company's second mortgage on a loan to a borrower who was placed in receivership.

Valued at cost.

1,715,138

Other:

On land leased from the Province of Alberta at the Slave Lake airport the Company constructed a 21,360 sq. ft. commercial hangar. The hangar was initially intended to be leased or sold to a client. However, this client subsequently declared bankruptcy and rental operations of the premises will be conducted until the property is sold. For the year ended March 31, 1982 total income from the facility amounted to \$24,431 (\$20,538 — 1981) and during the same period \$40,843 (\$56,780 — 1981) of expenses were incurred resulting in an operating loss for the year of \$16,412 (\$36,242 — 1981). This asset is held at cost less an accumulated amortization of \$120,311 at March 31, 1982 (\$99,080 — 1981).

357,397

\$2,313,068

Note 7 Long Term Debt

The following debentures issued to the Province of Alberta are held by the Alberta Heritage Savings Trust Fund.

Amount Authorized		Principal Outstanding
\$50,000,000	Series A, 9.90% due March 31, 1989	\$ 50,000,000
25,000,000	Series B, 9.44% due March 31, 1984	10,000,000
5,000,000	Series B, 10.00% due June 15, 1984	3,000,000
5,000,000	Series B, 10.90% due October 15, 1984	3,000,000
5,000,000	Series B, 11.75% due January 31, 1985	3,000,000
6,000,000	Series B, 11.75% due March 31, 1985	3,600,000
8,000,000	Series B, 10.84% due June 15, 1985	6,400,000
5,000,000	Series B, 13.47% due September 30, 1985	4,000,000
4,000,000	Series B, 12.94% due January 15, 1986	3,200,000
12,000,000	Series B, 14.23% due March 31, 1986	9,600,000
8,000,000	Series B, 15.80% due June 15, 1986	8,000,000
8,000,000	Series B, 18.40% due September 30, 1986	8,000,000
6,000,000	Series B, 16.67% due February 15, 1987	6,000,000
16,000,000	Series B, 15.60% due March 31, 1987	8,000,000
		<u>\$125,800,000</u>

Principal repayments by fiscal year:

1982-83	\$ 21,000,000
1983-84	21,000,000
1984-85	16,000,000
1985-86	11,800,000
1986-87	6,000,000
1988-89	50,000,000
	<u>\$125,800,000</u>

The Company has been informed by the Province that the holder of the Series B debentures will not accept an early redemption of the debentures although this is allowed for under the terms of the debentures. The Company will then maintain the debentures until their maturity at the repayment terms in effect at issue dates and forgo any interest rate reductions which may be available through early redemption and concurrent refinancing of the debentures.

Note 8 Contingent Liabilities

Guarantees of bank loans:

The Company is contingently liable as a guarantor of bank loans aggregating \$747,000 at March 31, 1982 (\$942,000 — 1981).

Legal actions:

There are 28 claims totalling approximately \$9,100,000 (20 claims totalling approximately \$7,400,000 — 1981) against the Company and/or its various agents. The Company considers that a valid defense exists in each instance and no material loss is anticipated.

Note 9 Commitments

Authorizations to be disbursed at March 31 are as follows:

	1982	1981
Loans	\$20,413,263	\$13,738,214
Guarantees	25,000	90,000
Inventory	—	55,681
	<u>\$20,438,263</u>	<u>\$13,883,895</u>

Note 10 Trust Assets and Liabilities

Under the authority of Order in Council 989/71 the Alberta Commercial Corporation, a predecessor organization, administered funds deposited with the Company by the Human Resources Development Authority for the creation of employment opportunities for local people including those of native origin.

The trust funds under administration at March 31, are as follows:

	1982	1981
Advances from the Province of Alberta	\$229,970	\$229,970
Deduct Deficit:		
Balance, beginning of year	143,522	152,890
Add Expenses:		
Provision for doubtful accounts	2,689	2,683
	<u>146,211</u>	<u>155,573</u>
Less: Earnings	20,433	12,051
Balance, end of year	<u>125,778</u>	<u>143,522</u>
Trust funds due to the Province of Alberta	<u>\$104,192</u>	<u>\$ 86,448</u>
Trust assets consist of:		
Cash and short term deposits	\$104,192	\$ 86,448
Loan receivable (less allowance for doubtful accounts of \$39,883; \$37,194 — 1981)	—	—
	<u>\$104,192</u>	<u>\$ 86,448</u>

Note 11 Comparative Figures

The 1981 figures have been restated where necessary to conform to the 1982 presentation.

Note 12 Financial Statement Review

These financial statements, which have been prepared by the Company, have been reviewed by both the management of the Company and the Audit and Budget Committee of the Board on May 10, 1982 and their acceptance by the Board of Directors is recommended.

ALBERTA OPPORTUNITY COMPANY
SCHEDULES OF EXPENSES
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
SCHEDULE 1		
Staff:		
Salaries and wages	\$2,463,394	\$1,953,984
Pension plans	176,068	150,780
Unemployment insurance	31,914	19,482
Medical and group insurance	45,458	21,791
Workers' Compensation Board	5,593	3,233
Educational assistance	1,183	308
Recruitment expense	8,788	7,196
Relocation expense	123,274	103,348
	<u>\$2,855,672</u>	<u>\$2,260,122</u>
SCHEDULE 2		
Other Manpower:		
Board of Directors' fees	\$ 117,151	\$ 128,335
Professional and other fees:		
Legal	311,828	325,327
Consultants	62,876	83,402
Credit reporting agencies	5,581	3,636
	<u>\$ 497,436</u>	<u>\$ 540,700</u>
SCHEDULE 3		
Communications:		
Telephone and telegraph	\$ 44,049	\$ 48,756
Mail and messenger service	11,628	10,473
Travel	156,277	142,643
Advertising	170,564	164,591
	<u>\$ 382,518</u>	<u>\$ 366,463</u>
SCHEDULE 4		
Other Operating Expenses:		
Occupancy costs	\$ 285,389	\$ 240,563
Data processing	9,682	9,330
Office supplies and services	56,695	44,891
Vehicle and equipment	78,180	50,283
Fees and subscriptions	21,842	14,345
Depreciation and amortization	21,286	13,670
Insurance	4,107	4,761
Audit	22,000	23,750
Miscellaneous	240	1,270
	<u>\$ 499,421</u>	<u>\$ 402,863</u>

ALBERTA RESOURCES RAILWAY CORPORATION
FINANCIAL STATEMENTS
DECEMBER 31, 1981

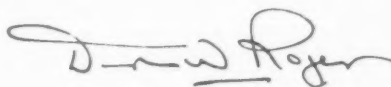
Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Sinking Fund Earnings
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Net Long-Term Debt

AUDITOR'S REPORT

To the Board of Directors of the
Alberta Resources Railway Corporation

I have examined the balance sheet of the Alberta Resources Railway Corporation as at December 31, 1981 and the statements of revenue, expenditure and sinking fund earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
July 20, 1982

C.A.
Auditor General

Statement A

ALBERTA RESOURCES RAILWAY CORPORATION
BALANCE SHEET
AS AT DECEMBER 31, 1981

	1981	1980
ASSETS		
Current:		
Deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta	\$ 483,586	\$ 324,496
Accounts receivable	400,900	344,877
Due from the Province of Alberta	2,272,006	2,613,694
	<u>3,156,492</u>	<u>3,283,067</u>
Grande Prairie Project costs (Note 3)	988,606	988,606
Fixed:		
Land, at cost (Note 4)	53,367	53,367
Railway, at cost (Note 6)	103,495,673	103,235,240
Less: Accumulated writedown	22,869,322	19,505,915
	<u>80,626,351</u>	<u>83,729,325</u>
	<u>80,679,718</u>	<u>83,782,692</u>
	<u>\$ 84,824,816</u>	<u>\$ 88,054,365</u>
LIABILITIES		
Current:		
Accounts payable	\$ 75,973	\$ 692,297
Accrued interest payable	3,073,353	2,583,456
Deferred revenue	16,805	16,953
Note payable to Provincial Treasurer	978,967	978,967
	<u>4,145,098</u>	<u>4,271,673</u>
Net long-term debt (Schedule 1 and Note 7)	80,679,718	83,782,692
	<u>\$ 84,824,816</u>	<u>\$ 88,054,365</u>

The accompanying notes are part of these financial statements.

ALBERTA RESOURCES RAILWAY CORPORATION
STATEMENT OF REVENUE, EXPENDITURE AND SINKING FUND EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
Revenue:		
Tonnage rental	\$ 4,824,430	\$ 4,212,029
Interest	140,413	99,234
Lease revenue	49,296	32,606
Train crew rest house rental	14,388	14,388
Gain on sale of land	9,616	—
Miscellaneous	565	959
	<u>5,038,708</u>	<u>4,359,216</u>
Expenditure:		
Interest on capital borrowings	12,917,960	10,790,923
Writedown of fixed assets (Note 6)	3,363,407	3,573,721
Directors' fees and expenses	32,812	29,632
Professional fees	13,636	13,416
Taxes	—	3,348
Miscellaneous	279	599
	<u>16,328,094</u>	<u>14,411,639</u>
Operating loss	<u>11,289,386</u>	<u>10,052,423</u>
Sinking fund earnings:		
Interest	(2,711,980)	(2,060,807)
Net loss on sale of investments	890,411	910,914
Provision for decline in value of investments	787,399	340,344
	<u>(1,034,170)</u>	<u>(809,549)</u>
Excess of operating loss over sinking fund earnings	<u>\$10,255,216</u>	<u>\$ 9,242,874</u>
Contributions by the Province of Alberta	<u>\$10,255,216</u>	<u>\$ 9,242,874</u>

Statement C

ALBERTA RESOURCES RAILWAY CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
Cash was provided from:		
Contributions by the Province of Alberta	\$10,255,216	\$ 9,242,874
Long-term debt issue	—	20,000,000
	<u>10,255,216</u>	<u>29,242,874</u>
Cash was applied to:		
Operating loss, Statement B	11,289,386	10,052,423
Deduct non-cash item:		
Writedown of fixed assets	3,363,407	3,573,721
Cash applied to operations	7,925,979	6,478,702
Retirement of long-term debt	—	20,000,000
Additions to fixed assets	260,433	695,369
Grande Prairie Project costs	—	107,510
Increase in accounts receivable	56,023	149,075
Decrease in amount due from the Province of Alberta	(341,688)	(957,356)
Decrease in current liabilities	126,575	1,152,815
Contributions to the sinking fund	2,068,804	2,068,803
	<u>10,096,126</u>	<u>29,694,918</u>
Net increase (decrease) in deposits in the Consolidated Cash Investment Trust Fund	<u>\$ 159,090</u>	<u>\$ (452,044)</u>

ALBERTA RESOURCES RAILWAY CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1981

Note 1 Authority

The Alberta Resources Railway Corporation operates under the authority of The Alberta Resources Railway Corporation Act, Chapter 15, Revised Statutes of Alberta 1970.

Note 2 Significant Accounting Policies and Reporting Practices

(a) General:

These financial statements have been prepared in accordance with generally accepted accounting principles except as follows:

- (i) Debentures repayable at six months notice and certain demand notes payable have been classified as long-term as it is anticipated that on the event that the holders exercise their option during the ensuing year, the payments in excess of sinking fund coverage will be made from the proceeds of refinancing.
- (ii) Fixed assets acquired prior to 1979 are written down each year to a value equal to outstanding long-term debt less sinking fund assets. Fixed assets acquired thereafter are fully written down in the year of acquisition.

(b) Sinking Fund:

The Corporation records its sinking fund investments at the lower of amortized cost and market value on an aggregate basis.

Note 3 Grande Prairie Project Costs

In 1979, the Corporation entered into agreements with the Northern Alberta Railways Company and the City of Grande Prairie which enable the Northern Alberta Railways Company to relocate its railway facilities from the centre of the City of Grande Prairie to another location within the City of Grande Prairie.

In accordance with the agreements, the Corporation has exchanged land which was leased to Canadian National Railways in Grande Prairie for Northern Alberta Railways Company land in the centre of Grande Prairie. The cost of the land exchanged was approximately \$10,000. In addition, the Corporation and the City of Grande Prairie have constructed a new railway yard for the Northern Alberta Railways Company on the Corporation land exchanged. The Corporation's share of the cost of the railway yard at December 31, 1981 amounted to \$988,606 — the same as at December 31, 1980.

The Northern Alberta Railways Company land referred to above will be transferred directly to the City of Grande Prairie for development and sale, and any profits resulting from the sale will be shared by the Corporation and the City of Grande Prairie.

The Corporation anticipates that its costs for this project will be recovered through the sale of this land.

Subsequent to the signing of the above agreement, Canadian National Railways acquired a 100% interest in the Northern Alberta Railways Company and the operations of the Company have been taken over by the newly-formed Peace River Division of Canadian National Railways.

Note 4 Land

Land, at cost, consists of land purchases not required for the operation of the railway.

Note 5 Option

Under the terms of an agreement dated October 1, 1965 between the Corporation and the Canadian National Railway Company, the Company has completed construction of a railway on behalf of the Corporation. The agreement further provides for the lease of the railway by the Company with an option to purchase. The purchase price under the purchase option amounted to \$149,163,737 as at December 31, 1981 (\$148,017,350) calculated in accordance with the agreement.

Note 6 Railway

Railway consists of those costs incurred in the construction of the railway chargeable to "capital account" under Section 3.11(1) of the agreement between the Corporation and the Canadian National Railway Company, less writedown of fixed assets (all of which has been allocated against railway cost) in accordance with the accounting policy stated in Note 2 (a)(ii).

Note 7 Net Long-Term Debt

- (a) The long-term debt of the Corporation not held by the Provincial Treasurer is fully guaranteed by the Province of Alberta.
- (b) Debentures amounting to \$25,000,000 held by the Canada Pension Plan Investment Fund are redeemable at the option of the Minister of Finance of Canada by giving six months notice in writing to the Provincial Treasurer and observing the other redemption provisions of the debentures.
- (c) Sinking fund assets consist of the following:

	1981 Par Value	1981	1980
Bonds and debentures, at amortized cost:			
Government of Canada	\$13,000,000	\$13,116,819	\$12,883,723
Provincial issues, direct and guaranteed*	6,670,000	5,081,456	4,021,304
	<u>\$19,670,000</u>	<u>18,198,275</u>	<u>16,905,027</u>
Less: Decline in value		2,809,199	2,021,800
Bonds and debentures, at market value		15,389,076	14,883,227
Deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta		6,793,631	4,186,957
Accrued interest receivable		577,337	587,296
Accounts receivable		410	—
		<u>\$22,760,454</u>	<u>\$19,657,480</u>

* Contains no Province of Alberta direct or guaranteed issues.

The net increase in sinking fund assets for the year ended December 31, 1981 amounting to \$3,102,974 (1980 \$2,878,352) was financed as follows:

	1981	1980
Contributions	\$2,068,804	\$2,068,803
Sinking fund earnings	1,034,170	809,549
	<u>\$3,102,974</u>	<u>\$2,878,352</u>

Note 8 Comparative Figures

The 1980 figures have been restated where necessary to conform to 1981 presentation.

Note 9 Approval of Financial Statements

These financial statements were approved by management on July 20, 1982.

Schedule I

ALBERTA RESOURCES RAILWAY CORPORATION
SCHEDULE OF NET LONG-TERM DEBT
AS AT DECEMBER 31, 1981

<u>Date of Issue</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Amount Outstanding</u>	<u>Sinking Fund Assets (Note 7(c))</u>	<u>Net Long Term Debt</u>
Debentures held by the Canada Pension Plan Investment Fund (Note 7(b)):					
Oct. 1, 1973	Oct. 1, 1993	7.61%	\$ 5,484,000	\$ 1,272,205	\$ 4,211,795
Nov. 1, 1973	Nov. 1, 1993	7.58%	5,877,000	1,363,375	4,513,625
Dec. 3, 1973	Dec. 3, 1993	7.50%	5,170,000	1,199,362	3,970,638
Jan. 2, 1974	Jan. 2, 1994	7.47%	2,775,000	643,758	2,131,242
Feb. 1, 1974	Feb. 1, 1994	7.53%	5,694,000	1,320,922	4,373,078
			<u>25,000,000</u>	<u>5,799,622</u>	<u>19,200,378</u>
Debenture held by Alberta Municipal Financing Corporation:					
Jul. 15, 1977	Jul. 15, 1992	9.00%	25,000,000	5,799,622	19,200,378
Debenture held by the Provincial Treasurer:					
Jul. 31, 1980	Jul. 31, 1990	11.73%	20,000,000	4,639,696	15,360,304
Note held by Treasury Branches:					
Mar. 1, 1974	Demand	1% under prime	25,000,000	5,799,622	19,200,378
Notes held by the Provincial Treasurer:					
Various	Demand	Prime	8,440,172	721,892	7,718,280
			<u>\$103,440,172</u>	<u>\$22,760,454</u>	<u>\$80,679,718</u>

ALBERTA MUNICIPAL FINANCING CORPORATION
FINANCIAL STATEMENTS
DECEMBER 31, 1981

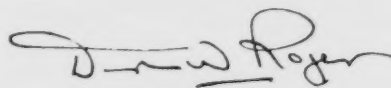
Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Sinking Fund Earnings
Statement of Retained Earnings
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Net Debenture Debt

AUDITOR'S REPORT

To the Shareholders of the
Alberta Municipal Financing Corporation

I have examined the balance sheet of the Alberta Municipal Financing Corporation as at December 31, 1981 and the statements of revenue, expenditure and sinking fund earnings, retained earnings, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
March 5, 1982

C.A.
Auditor General

Statement A

ALBERTA MUNICIPAL FINANCING CORPORATION
BALANCE SHEET
AS AT DECEMBER 31, 1981
(thousands of dollars)

	1981	1980
ASSETS		
Deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta	\$ 20,022	\$ 9,566
Accounts receivable	—	46
Accrued interest receivable	121,273	76,649
Loans to municipal authorities	3,116,029	2,373,736
Unamortized debenture discount	13,598	1,663
	<u>\$3,270,922</u>	<u>\$2,461,660</u>
LIABILITIES AND SHAREHOLDERS' EQUITY		
Liabilities:		
Accounts payable	\$ 2	\$ 191
Accrued interest payable	85,612	50,934
Unamortized exchange on United States funds, net	330	387
Net debenture debt (Schedule I and Notes 3, 4 and 5)	3,049,277	2,288,158
	<u>3,135,221</u>	<u>2,339,670</u>
Equity:		
Share capital: (Note 6)		
Authorized: 7,500 common shares, par value \$10 per share		
Issued and fully paid:		
1981 — 5,246 shares	62	62
1980 — 6,217 shares		
Retained earnings, Statement C	135,639	121,928
	<u>135,701</u>	<u>121,990</u>
	<u>\$3,270,922</u>	<u>\$2,461,660</u>

The accompanying notes are part of these financial statements.

ALBERTA MUNICIPAL FINANCING CORPORATION
STATEMENT OF REVENUE, EXPENDITURE AND SINKING FUND EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1981
(thousands of dollars)

	1981	1980
Revenue:		
Interest on loans	\$294,707	\$197,343
Interest on deposits	1,667	1,539
Gain on redemption of debenture debt	318	490
Amortization of exchange on United States funds, net	57	56
	<u>296,749</u>	<u>199,428</u>
Expenditure:		
Interest on debentures	303,533	203,313
Amortization of debenture discount	865	314
Exchange on United States funds, net	663	704
Administration expense	180	168
Bank charges and interest	143	382
Printing and office supplies	22	14
Directors' and officers' fees and expenses	10	7
Debt service charges	9	14
	<u>305,425</u>	<u>204,916</u>
Operating income (loss)	<u>(8,676)</u>	<u>(5,488)</u>
Sinking fund earnings:		
Interest	48,575	37,450
Net loss on sale of investments	(2,636)	(4,870)
Provision for decline in value of marketable securities	(23,552)	(8,083)
	<u>22,387</u>	<u>24,497</u>
Excess of revenue and sinking fund earnings over expenditure	<u>\$ 13,711</u>	<u>\$ 19,009</u>

Statement C

ALBERTA MUNICIPAL FINANCING CORPORATION
STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1981
(thousands of dollars)

	General Fund	Sinking Fund	1981 Total	1980 Total
Balance at beginning of year	\$(283,828)	\$405,756	\$121,928	\$102,919
Operating income (loss)	(8,676)	—	(8,676)	(5,488)
Sinking fund earnings	—	22,387	22,387	24,497
Contributions to sinking fund	(52,332)	52,332	—	—
Balance at end of year	<u>\$(344,836)</u>	<u>\$480,475</u>	<u>\$135,639</u>	<u>\$121,928</u>
Balance comprises:				
Total contributions to sinking fund	\$(325,898)	\$325,898	\$ —	\$ —
Other	(18,938)	154,577	135,639	121,928
	<u>\$(344,836)</u>	<u>\$480,475</u>	<u>\$135,639</u>	<u>\$121,928</u>

Statement D

ALBERTA MUNICIPAL FINANCING CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1981
(thousands of dollars)

	<u>1981</u>	<u>1980</u>
Cash was provided from:		
Debt issue:		
Canada Pension Plan Investment Fund	\$265,111	\$ 221,439
Province of Alberta	579,000	455,000
Loan repayments:		
Regular	101,582	96,996
The Hospital Debt Retirement Act (Note 7)	—	303,715
Share capital issued	—	15
Transfer from sinking fund on debt retirement (Note 3)	—	16,791
	<u>945,693</u>	<u>1,093,956</u>
Cash was applied to:		
Operating loss, Statement B	8,676	5,488
Add (deduct) non-cash items:		
Gain on redemption of debenture debt	318	490
Amortization of exchange on United States funds, net	57	56
Amortization of debenture discount	(865)	(314)
Accrued portion of interest	10,089	(3,479)
Cash applied to operations	18,275	2,241
New loans	843,875	742,663
Redemption of debenture debt		
Regular	7,954	20,400
The Hospital Debt Retirement Act (Note 7)	—	298,807
Discount on sale of debentures	12,801	—
Contributions to the sinking fund (Note 3)	52,332	38,784
	<u>935,237</u>	<u>1,102,895</u>
Net increase (decrease) in deposits in the Consolidated Cash Investment Trust Fund	<u>\$ 10,456</u>	<u>\$ (8,939)</u>

ALBERTA MUNICIPAL FINANCING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1981

Note 1 Authority

The Alberta Municipal Financing Corporation operates under the authority of The Alberta Municipal Financing Corporation Act, Chapter 14, Revised Statutes of Alberta 1970.

Note 2 Significant Accounting Policies and Reporting Practices**Sinking Fund:**

On redemption of each debenture debt issue, the accumulated contributions from the general fund together with related accumulated earnings are transferred from the sinking fund to the general fund.

The Corporation records its sinking fund marketable securities at the lower of aggregate amortized cost and aggregate market value. Investments in debentures of the Corporation are recorded at amortized cost.

Foreign Exchange:**Debt:**

Debenture issues repayable in United States currency are recorded on the basis that one United States dollar equals one Canadian dollar.

Exchange premiums and discounts resulting from the conversion of the proceeds of debenture issues from United States funds to Canadian funds are amortized over the period of the debentures.

Exchange gains or losses, resulting from payments in United States funds of debenture interest or redemption of debentures are included in the determination of operating income.

Sinking Fund Assets:

Marketable securities and payables in respect of forward exchange contracts denominated in United States currency are translated at the current rate of exchange at the balance sheet date and unrealized exchange gains or losses are included in the determination of sinking fund earnings. Premiums or discounts on forward exchange contracts are amortized over the term of the contract.

**Note 3 Sinking Fund Assets
(thousands of dollars)**

Sinking fund assets consist of the following:

	1981 Par Value	1981	1980
Marketable securities, at amortized cost:			
Bonds and debentures:			
Provincial, direct and guaranteed:			
Alberta	\$ 43,572	\$ 43,106	\$ 42,990
Other	72,736	69,158	60,590
Corporations	20,700	20,159	2,885
Government of Canada, direct and guaranteed	158,005	157,203	153,809
Municipal	3,219	3,049	3,033
	<u>\$298,232</u>	292,675	263,307
United States treasury bonds	(U.S.\$2,500)	3,007	—
		295,682	263,307
Notes and treasury bills		19,426	—
United States deposit receipts		9,661	—
		324,769	263,307
Less: Decline in value		55,571	32,020
Marketable securities, at market value		269,198	231,287
Investments in debentures of the Corporation, at amortized cost		129,660	128,582
Deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta		70,458	37,154
		11,159	8,733
Accrued interest receivable		<u>\$480,475</u>	<u>\$405,756</u>

The net increase in sinking fund assets for the year ended December 31, 1981 amounting to \$74,719 (1980 \$46,490) was financed as follows:

	1981	1980
Contributions from the general fund	\$52,332	\$38,784
Sinking fund earnings	22,387	24,497
Transfer to the general fund on debt retirement	—	(16,791)
	<u>\$74,719</u>	<u>\$46,490</u>

Note 4 Debenture Debt

- The debenture debt of the Corporation is fully guaranteed by the Government of the Province of Alberta.
- Debentures amounting to \$1,998,653,000 held by the Canada Pension Plan Investment Fund are redeemable at the option of the Minister of Finance of Canada by giving six months notice in writing to the Provincial Treasurer and observing the other redemption provisions of the debentures.
- The aggregate principal amount of United States debentures outstanding less United States debentures held by the Corporation is U.S. \$35,963,000 (1980 U.S. \$41,093,000) which, translated at the rate of exchange prevailing at December 31, 1981, is \$42,634,000 (1980 \$49,057,000).

Note 5 Commitments
(thousands of dollars)

The payments required to meet sinking fund and debenture redemption requirements during each of the next five years are as follows:

	Sinking Fund	Debenture Redemption	Total
1982	\$ 67,705	\$ 8,672	\$ 76,377
1983	67,285	10,381	77,666
1984	66,085	17,570	83,655
1985	65,685	16,781	82,466
1986	64,685	246,185	310,870
	<u>\$331,445</u>	<u>\$299,589</u>	<u>\$631,034</u>

Note 6 Share Capital

Particulars of share capital are summarized hereunder:

Class	Restricted to	Number of shares		Total Dollar Amount
		Authorized	Issued and Fully Paid	
A	Provincial Treasurer	4,500	4,500	\$45,000
B	Municipalities and hospitals	1,000	843	8,430
C	Cities	750	451	4,510
D	Towns and villages	750	319	3,190
E	Schools	500	133	1,330
		<u>7,500</u>	<u>6,246</u>	<u>\$62,460</u>

6 Class B shares, 4 Class C shares and 19 Class E shares were issued during the year at \$10 each and 8 Class D shares were transferred from Class D to Class C.

Note 7 Hospital Debt Retirement Act

On May 1, 1980, \$303,715,000 in loans and \$15,089,000 of related accrued interest owing to the Alberta Municipal Financing Corporation were cancelled under the authority of The Hospital Debt Retirement Act. To compensate the Corporation for the cancelled loans and interest, the Provincial Treasurer advanced \$11,602,000 to the Corporation and cancelled \$298,807,000 of debentures and \$8,395,000 of related accrued interest from the Corporation to the Provincial Treasurer.

Note 8 Approval of Financial Statements

These financial statements were approved by management on March 5, 1982.

ALBERTA MUNICIPAL FINANCING CORPORATION
SCHEDULE OF NET DEBENTURE DEBT
AS AT DECEMBER 31, 1981
(thousands of dollars)

Date of Issue	Maturity Date	Interest Rate	Original Issue	Principal Outstanding	Deduct Sinking Fund Assets (Note 3)	Net Debenture Debt
Provincial Treasurer						
Sep 1, 1981	Sep 1, 1986	16.00%	\$ 78,000	\$ 78,000	\$ —	\$ 78,000
Oct 15, 1981	Oct 15, 1986	18.00	100,000	100,000	—	100,000
Dec 1, 1981	Dec 1, 1986	15.87	70,000	70,000	—	70,000
Sep 15, 1981	Sep 15, 1987	16.25	85,000	85,000	—	85,000
Nov 16, 1981	Nov 16, 1987	17.25	86,000	86,000	—	86,000
Jul 15, 1981	Jul 15, 1988	16.00	45,000	45,000	—	45,000
Nov 1, 1979	Nov 1, 1999	11.70	70,000	70,000	2,924	67,076
Mar 3, 1980	Mar 3, 2000	13.45	35,000	35,000	711	34,289
Jul 2, 1980	Jul 3, 2000	11.75	30,000	30,000	609	29,391
Aug 15, 1980	Aug 15, 2000	13.20	35,000	35,000	711	34,289
Nov 17, 1980	Nov 17, 2000	13.75	75,000	75,000	1,523	73,477
Dec 1, 1980	Dec 1, 2000	13.65	50,000	50,000	1,015	48,985
Dec 17, 1979	Dec 15, 2000	11.85	70,000	70,000	2,924	67,076
Dec 15, 1980	Dec 15, 2000	13.60	155,000	155,000	3,148	151,852
Mar 2, 1981	Mar 2, 2001	14.10	30,000	30,000	—	30,000
Jun 15, 1981	Jun 15, 2001	16.25	85,000	85,000	—	85,000
Oct 1, 1980	Oct 1, 2001	13.66	75,000	75,000	1,523	73,477
Total				1,174,000	15,088	1,158,912
Canada Pension Plan Investment Fund (i)						
Dec 1, 1966	Dec 1, 1986	5.44	40,764	40,764	21,406	19,358
Dec 1, 1967	Nov 1, 1987	5.57	55,194	55,194	24,735	30,459
Dec 2, 1968	Nov 4, 1988	6.56	65,019	65,019	26,012	39,007
Dec 1, 1969	Nov 3, 1989	7.32	76,618	76,618	27,182	49,436
Dec 1, 1970	Nov 2, 1990	8.06	78,282	78,282	24,446	53,836
Dec 1, 1971	Nov 1, 1991	7.18	92,130	92,130	25,116	67,014
Dec 15, 1972	Jun 1, 1992	7.13	54,599	54,599	12,867	41,732
Dec 15, 1973	Sep 4, 1993	7.44	85,433	85,433	17,201	68,232
Nov 15, 1974	Oct 1, 1994	8.34	98,318	98,318	16,664	81,654
Nov 14, 1975	Oct 1, 1995	8.79	137,694	137,694	19,275	118,419
Oct 15, 1976	Sep 1, 1996	9.06	140,685	140,685	15,857	124,828
Oct 14, 1977	Sep 1, 1997	9.06	163,457	163,457	14,309	149,148
Oct 16, 1978	Sep 1, 1998	9.31	176,645	176,645	11,358	165,287
Nov 15, 1979	Oct 1, 1999	10.04	219,206	219,206	9,158	210,048
Nov 14, 1980	Oct 1, 2000	12.35	222,367	222,367	4,516	217,851
Sep 15, 1981	Aug 1, 2001	14.18	216,739	216,739	—	216,739
Sep 1, 1981	Sep 1, 2001	17.01	20,405	20,405	—	20,405
Oct 1, 1981	Oct 1, 2001	17.00	20,573	20,573	—	20,573
Nov 2, 1981	Nov 2, 2001	17.51	23,085	23,085	—	23,085
Dec 1, 1981	Dec 1, 2001	15.93	11,440	11,440	—	11,440
Total				1,998,653	270,102	1,728,551

Date of Issue	Maturity Date	Interest Rate	Original Issue	Principal Outstanding	Deduct Sinking Fund Assets (Note 3)	Net Debenture Debt
Public Canadian						
Apr 1, 1961	Apr 1, 1983	5½	21,000	21,000	19,966	1,034
Dec 1, 1961	Dec 1, 1983	5¼	20,000	20,000	18,548	1,452
Apr 16, 1962	Apr 16, 1984	5¼	15,000	15,000	12,851	2,149
Jun 1, 1964	Jun 1, 1984	5½	25,000	25,000	17,530	7,470
May 15, 1963	May 15, 1985	5¼	20,000	20,000	15,350	4,650
Dec 1, 1965	Dec 1, 1985	5½	25,000	25,000	14,696	10,304
Nov 1, 1963	Nov 1, 1986	5½	25,000	25,000	18,423	6,577
Jun 15, 1965	Jun 15, 1987	5¼	25,000	25,000	14,797	10,203
Nov 1, 1969	Nov 1, 1989	8	15,000	56	28	28
Nov 15, 1966	Nov 15, 1989	6¼	25,000	25,000	12,565	12,435
Jun 1, 1970	Jun 1, 1990	8%	28,000	2,124	829	1,295
Jun 15, 1966	Jun 15, 1991	5¼	25,000	25,000	12,698	12,302
May 15, 1967	May 15, 1992	6	35,000	35,000	15,904	19,096
Mar 15, 1968	Mar 15, 1993	7¼	25,000	25,000	10,143	14,857
Jun 3, 1968	Mar 15, 1993	7¼	27,000	27,000	10,957	16,043
Total				315,180	195,285	119,895
Public United States (ii)						
May 15, 1959	May 15, 1984	4¾	50,000	9,676	—	9,676
Dec 15, 1959	Dec 15, 1984	5	20,000	3,947	—	3,947
Jun 15, 1960	Jun 15, 1985	4¾	30,000	7,639	—	7,639
Nov 15, 1962	Nov 15, 1987	5	25,000	9,197	—	9,197
Dec 15, 1964	Dec 15, 1989	4¾	25,000	11,460	—	11,460
Total				41,919	—	41,919
				<u>\$3,529,752</u>	<u>\$480,475</u>	<u>\$3,049,277</u>

(i) See Note 4(b) to the financial statements

(ii) See Note 4(c) to the financial statements



SECTION 6

1981-82 PUBLIC ACCOUNTS

PROVINCIAL COMMITTEES — FINANCIAL STATEMENTS

Contents:	Page
Introduction	6.2
Advanced Education and Manpower: Students Finance Board	6.3
Agriculture: Agricultural Research Council of Alberta	6.8
Hospitals and Medical Care: Edmonton Area Hospital Planning Council Fund	6.12

PROVINCIAL COMMITTEES — FINANCIAL STATEMENTS

Introduction:

Provincial committee is defined in section 1(1)(m) of the Financial Administration Act as an "... unincorporated board, commission, council or other body that is not a department or part of a department, all or a majority of whose members are appointed or designated, either by their personal names or by their names of office, by an Act of the Legislature or regulations under an Act of the Legislature, by an order of the Lieutenant Governor in Council or of a Minister of the Crown or by any combination thereof".

The large majority of Provincial committees do not operate funds. They are financed and accounted for as departmental expenditure under a supply vote.

Included in this section are those committees that operate funds. They are also included in the consolidated financial statements.

STUDENTS FINANCE BOARD
FINANCIAL STATEMENTS
MARCH 31, 1982

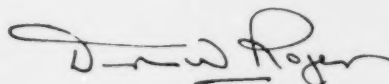
Auditor's Report
Balance Sheet
Statement of Operations
Notes to the Financial Statements
Schedule of Administration Expenses

AUDITOR'S REPORT

To the Members of the
Students Finance Board

I have examined the balance sheet of the Students Finance Board as at March 31, 1982 and the statement of operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
October 12, 1982

C.A.
Auditor General

**STUDENTS FINANCE BOARD
BALANCE SHEET
AS AT MARCH 31, 1982**

	<u>1982</u>	<u>1981</u>
ASSETS		
Cash	\$ 200	\$ 27,771
Accounts receivable (Note 3)	691,718	684,314
Accrued interest receivable (Note 4)	445,193	621,615
Guarantee implementations receivable (Note 5)	1,436,105	2,128,732
	<u>\$ 2,573,216</u>	<u>\$ 3,462,432</u>
LIABILITIES		
Provincial Treasurer:		
Balance at beginning of year	\$ 3,462,432	\$ 3,435,963
Add: Contributions (Note 6)	20,553,261	15,077,926
	<u>24,015,693</u>	<u>18,513,889</u>
Deduct: Net expenditure, Statement B	19,763,555	13,563,886
Remittances	1,678,922	1,487,571
	<u>21,442,477</u>	<u>15,051,457</u>
Balance at end of year	<u>\$ 2,573,216</u>	<u>\$ 3,462,432</u>

The accompanying notes are part
of these financial statements.

STUDENTS FINANCE BOARD
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
EXPENDITURE		
Grants and bursaries	\$ 8,950,663	\$ 5,324,591
Remission payments (Note 7)	4,388,656	4,105,967
Administration expenses, Schedule 1	2,654,521	1,784,287
Interest payments on guaranteed loans	2,091,538	1,555,442
Fellowships and scholarships	1,247,028	1,455,831
Provision for doubtful accounts (Note 8)	1,487,231	263,297
	<u>20,819,637</u>	<u>14,489,415</u>
Deduct:		
Interest on guarantee implementations, grants and bursaries receivable	424,398	402,852
Bursaries and fellowships recovered from the Government of Canada	394,958	367,086
Canada Student Loans Act service fee	236,726	155,591
	<u>1,056,082</u>	<u>925,529</u>
Net expenditure	<u>\$19,763,555</u>	<u>\$13,563,886</u>

**STUDENTS FINANCE BOARD
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982**

Note 1 Authority

The Students Finance Board operates under the authority of the Students Finance Act, Chapter S-24, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices**(a) General**

These financial statements reflect the following operations of the Students Finance Board:

- (i) Payment of grants, bursaries, fellowships and scholarships.
- (ii) Issue of student loan guarantee certificates pursuant to the Students Loan Guarantee Act and the Canada Student Loans Act.
- (iii) Payment of interest on student loans guaranteed pursuant to the Students Loan Guarantee Act.
- (iv) Payment of remissions.
- (v) Payment of guarantee implementations.
- (vi) Administration of bursaries and scholarships paid from the Alberta Heritage Scholarship Fund.

(b) Administration Expenses

Accommodation and basic office equipment and furnishings are provided from the General Revenue Fund of the Province of Alberta and, accordingly, are not reflected in these financial statements.

(c) Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Accounts Receivable

Accounts receivable consist of the following:

	1982	1981
Government of Canada	\$584,958	\$510,327
Grants and bursaries to be recovered	355,869	237,709
Other	—	14,801
	<u>940,827</u>	<u>762,837</u>
Less allowance for doubtful accounts (Note 8)	249,109	78,523
	<u>\$691,718</u>	<u>\$684,314</u>

Note 4 Accrued Interest Receivable

Accrued interest receivable consists of:

	1982	1981
Interest on guarantee implementations	\$1,598,484	\$1,494,478
Interest on grants and bursaries to be recovered	13,372	1,108
	<u>1,611,856</u>	<u>1,495,586</u>
Less allowance for doubtful accounts (Note 8)	1,166,663	873,971
	<u>\$ 445,193</u>	<u>\$ 621,615</u>

Note 5 Guarantee Implementations Receivable

Represents amounts paid to various financial institutions upon default by borrowers on loans guaranteed by the Board, and consists of:

	1982	1981
Guarantee implementations receivable	\$5,203,280	\$5,127,004
Less allowance for doubtful accounts (Note 8)	3,767,175	2,998,272
	<u>\$1,436,105</u>	<u>\$2,128,732</u>

Note 6 Contributions by the Province of Alberta

These contributions from the Department of Advanced Education and Manpower were made from monies appropriated by the Legislature to be used to provide financial assistance to students and to pay administration expenses.

Note 7 Remission Payments

The Board may award remissions of guaranteed loans, which are paid upon the satisfactory completion of the students' educational programs. It is estimated that future remission payments pertaining to awards made to March 31, 1982 will aggregate approximately \$28,000,000 (1981 \$21,000,000) of which approximately \$18,000,000 (1981 \$13,000,000) is applicable to loans guaranteed by the Government of Canada under the Canada Students Loan Act.

Note 8 Allowance for Doubtful Accounts

The Board provides for probable specific losses on accounts receivable, accrued interest and guarantee implementations receivable as well as providing a general allowance for other possible losses.

Asset balances shown are net of the following allowances:

	Accounts Receivable	Accrued Interest	Guarantee Implementations	Total
Balance at beginning of year	\$ 78,523	\$ 873,971	\$2,998,272	\$3,950,766
Add: Current provision	173,013	338,846	975,372	1,487,231
	251,536	1,212,817	3,973,644	5,437,997
Deduct: Accounts written off	2,427	46,154	206,469	255,050
Balance at end of year	<u>\$249,109</u>	<u>\$1,166,663</u>	<u>\$3,767,175</u>	<u>\$5,182,947</u>

Note 9 Contingent Liability

The Board has a contingent liability with respect to loan guarantees aggregating approximately \$41,000,000 at March 31, 1982. This contingent liability cannot exceed \$100,000,000 at any given time.

Note 10 Comparative Figures

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 11 Approval of Financial Statements

These financial statements were approved by management on October 12, 1982.

Schedule 1

STUDENTS FINANCE BOARD
SCHEDULE OF ADMINISTRATION EXPENSES
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Salaries and wages	\$1,477,668	\$1,191,424
Supplies and printing	271,656	134,210
Business services and fees	227,580	60,908
Advertising	178,186	99,385
Data processing	139,118	—
Employee benefits	118,871	42,353
Freight and postage	63,508	41,776
Collection charges	47,627	116,642
Travel	41,476	37,185
Purchase of office equipment	30,786	17,479
Rental of office equipment	28,354	20,581
Telephone	23,320	16,684
Repairs and maintenance	6,189	2,610
Miscellaneous	182	3,050
	<u>\$2,654,521</u>	<u>\$1,784,287</u>

AGRICULTURAL RESEARCH COUNCIL OF ALBERTA
FARMING FOR THE FUTURE PROGRAM
FINANCIAL STATEMENTS
MARCH 31, 1982

Auditor's Report
Balance Sheet
Statement of Income, Expenditure and Unexpended Funds
Notes to the Financial Statements
Schedule of Research Grants
Schedule of Research Grants for Projects Administered by The Alberta Research Council

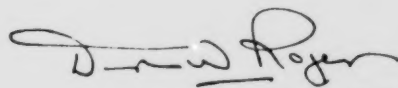
AUDITOR'S REPORT

To the Members of the Agricultural
Research Council of Alberta

I have examined the balance sheet of the Agricultural Research Council of Alberta Farming for the Future Program as at March 31, 1982 and the statement of income, expenditure and unexpended funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Program as at March 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
September 27, 1982



C.A.
Auditor General

Statement A

AGRICULTURAL RESEARCH COUNCIL OF ALBERTA
FARMING FOR THE FUTURE PROGRAM
BALANCE SHEET
AS AT MARCH 31, 1982

	1982	1981
ASSETS		
Current:		
Cash	\$15,500	\$ 15,500
Deposits in trust (Note 3)	25,355	—
Accounts receivable	—	302,400
	<u>\$40,855</u>	<u>\$317,900</u>
LIABILITIES		
Current:		
Holdbacks payable	\$25,165	\$ 9,375
Research grants payable	—	302,400
	<u>25,165</u>	<u>311,775</u>
Unexpended funds, Statement B	15,690	6,125
	<u>\$40,855</u>	<u>\$317,900</u>

The accompanying notes are part
of these financial statements.

Statement B

AGRICULTURAL RESEARCH COUNCIL OF ALBERTA
FARMING FOR THE FUTURE PROGRAM
STATEMENT OF INCOME, EXPENDITURE AND UNEXPENDED FUNDS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Income		
Contributions from the Province of Alberta:		
Alberta Heritage Savings Trust Fund (Note 4)	\$3,499,253	\$1,983,014
Grants returned	—	15,500
	<u>3,499,253</u>	<u>1,998,514</u>
Expenditure		
Research grants, Schedule 1:		
Universities	2,073,773	390,570
Other	161,540	99,300
Projects administered by The Alberta Research Council, Schedule 2	1,254,375	1,502,519
	<u>3,489,688</u>	<u>1,992,389</u>
Excess of income over expenditure	9,565	6,125
Unexpended funds at beginning of year	6,125	—
Unexpended funds at end of year	<u>\$ 15,690</u>	<u>\$ 6,125</u>

**AGRICULTURAL RESEARCH COUNCIL OF ALBERTA
FARMING FOR THE FUTURE PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982**

Note 1 Authority

The Farming for the Future Program operates under the authority of the Department of Agriculture Act, Chapter D-12, Revised Statutes of Alberta 1980.

Pursuant to section 6 of the Act, the Program was established by Ministerial Order under the administration of the Agricultural Research Council of Alberta.

Note 2 Significant Accounting Policies

General

All research grants are considered to be fully expended when disbursed by the Farming for the Future Program, therefore, unexpended balances on grants awarded to Agriculture Canada and the Alberta Department of Agriculture are not included in the financial statements.

Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Administration Expenses

Administration expenses are provided by the Province of Alberta at no cost to the Program, and accordingly are not reflected in these financial statements.

Note 3 Deposits in Trust

Deposits in trust consist of deposits in the General Trust Account of the Province of Alberta

Note 4 Contributions from the Province of Alberta

The Appropriation (Alberta Heritage Savings Trust Fund, Capital Projects Division) Act, 1980 provided for payments to the Program to a maximum of \$3,500,000 for the year ended March 31, 1982 (1981 \$2,000,000). This provision which enabled the Program to receive funds up to the stated maximum lapsed at March 31, 1982.

Note 5 Capital Assets

Pursuant to agreements between the Council and two research agencies, The University of Alberta and The Alberta Research Council, capital assets purchased from research grants remain the property of the Province of Alberta. At March 31, 1982 the cost of such capital assets was approximately \$764,000 (1981 \$520,000).

Note 6 Commitments

As at March 31, 1982 the Program had commitments totalling \$5,603,000 with respect to unadvanced amounts on approved grants.

Note 7 Approval of Financial Statements

These financial statements were approved by management on September 27, 1982.

Schedule 1

AGRICULTURAL RESEARCH COUNCIL OF ALBERTA
FARMING FOR THE FUTURE PROGRAM
SCHEDULE OF RESEARCH GRANTS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Universities:		
The University of Alberta	\$1,428,793	\$302,170
The University of Saskatchewan	470,130	21,600
The University of Manitoba	67,850	15,800
Queen's University	50,000	—
The University of Toronto	35,000	33,000
The University of British Columbia	19,500	18,000
The University of Calgary	2,500	—
	<u>2,073,773</u>	<u>390,570</u>
Other:		
Norwest Feed Research Ltd.	50,000	1,700
Norwest Soil Research Ltd.	40,300	40,630
Alberta Livestock Transplant Ltd.	35,000	—
Western Cooperative Fertilizers Ltd.	25,000	50,880
Chinook Applied Research Association	7,600	—
Pirker Apiaries	3,640	6,090
	<u>161,540</u>	<u>99,300</u>
	<u>\$2,235,313</u>	<u>\$489,870</u>

Schedule 2

AGRICULTURAL RESEARCH COUNCIL OF ALBERTA
FARMING FOR THE FUTURE PROGRAM
SCHEDULE OF RESEARCH GRANTS FOR PROJECTS ADMINISTERED
BY THE ALBERTA RESEARCH COUNCIL
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Canada Department of Agriculture:		
Beaverlodge	\$ 410,150	\$ 373,800
Lethbridge	139,840	327,704
Lacombe	124,200	132,900
Saskatchewan	108,485	125,300
Alberta Department of Agriculture:		
Field crops	203,000	246,000
Alberta Horticultural Research Centre	143,100	158,050
Soils	—	58,400
Other	103,600	35,965
Sundry	22,000	44,400
	<u>\$1,254,375</u>	<u>\$1,502,519</u>

EDMONTON AREA HOSPITAL PLANNING COUNCIL FUND
FINANCIAL STATEMENT
JUNE 30, 1981

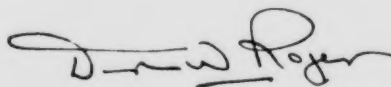
Auditor's Report
Statement of Receipts and Payments
Note to the Financial Statement

AUDITOR'S REPORT

To the Members of the Edmonton
Area Hospital Planning Council

I have examined the statement of receipts and payments of the Edmonton Area Hospital Planning Council Fund for the year ended June 30, 1981. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents the balance of the Fund as at June 30, 1981 and the receipts collected and payments made for the year then ended on a basis consistent with that of the preceding year.



Edmonton, Alberta
July 29, 1981

C.A.
Auditor General

PROVINCIAL COMMITTEES

EDMONTON AREA HOSPITAL PLANNING COUNCIL FUND
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED JUNE 30, 1981

	1981	1980
Balance at beginning of year	\$ 682	\$ 3,211
Receipts:		
Grant from Department of Hospitals and Medical Care	14,692	9,412
Interest	78	63
	<u>15,452</u>	<u>12,686</u>
Payments:		
Salaries	8,000	8,103
Council members' fees and travel expenses	2,560	2,861
Secretarial fees	600	518
Office supplies	159	280
Luncheon meeting	—	183
Miscellaneous	8	59
	<u>11,327</u>	<u>12,004</u>
Balance at end of year	<u>\$ 4,125</u>	<u>\$ 682</u>

The accompanying note is part of
this financial statement.

EDMONTON AREA HOSPITAL PLANNING COUNCIL FUND
NOTE TO THE FINANCIAL STATEMENT
JUNE 30, 1981

Note 1 Authority

The Edmonton Area Hospital Planning Council Fund operates under the authority of an Order issued by the Minister of Hospitals and Medical Care pursuant to section 5(1) of The Department of Hospitals and Medical Care Act, Chapter 62, Statutes of Alberta 1977.

SECTION 7

1981-82 PUBLIC ACCOUNTS

COMMERCIAL ENTERPRISES — FINANCIAL STATEMENTS

Contents:	Page
Introduction	7.2
Attorney General: The Alberta General Insurance Company	7.3
Economic Development: Alberta Terminals Ltd.	7.8
Labour: The Workers' Compensation Board	7.13
Solicitor General: Alberta Liquor Control Board	7.25
Treasury: Treasury Branches Deposits Fund	7.34
Utilities and Telephones: The Alberta Government Telephones Commission	7.42

COMMERCIAL ENTERPRISES — FINANCIAL STATEMENTS

Introduction:

The Provincial corporations, committees and enterprises included in this section operate on the basis of full cost supported by charges for goods or services with no subsidy from the General Revenue Fund.

Because the basis of accounting is significantly different from that used for the General Revenue Fund, and to adjust to the latter basis would result in the write-off of significant revenue earning assets, they are included in the consolidated financial statements on an equity basis whereby the Government's investment is adjusted for unremitted earnings and to reflect its share of capital transactions including loans to or from the enterprise.

THE ALBERTA GENERAL INSURANCE COMPANY
FINANCIAL STATEMENTS
DECEMBER 31, 1981

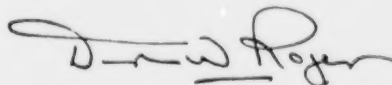
Auditor's Report
Balance Sheet
Statement of Income and Retained Earnings
Notes to the Financial Statements
Schedule of Investments
Schedule of Administrative and General Expenses

AUDITOR'S REPORT

To The Board of Directors of
The Alberta General Insurance Company

I have examined the balance sheet of The Alberta General Insurance Company as at December 31, 1981 and the statement of income and retained earnings for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Company as at December 31, 1981 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
January 29, 1982

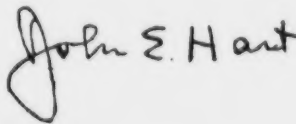
C.A.
Auditor General

THE ALBERTA GENERAL INSURANCE COMPANY
BALANCE SHEET
AS AT DECEMBER 31, 1981

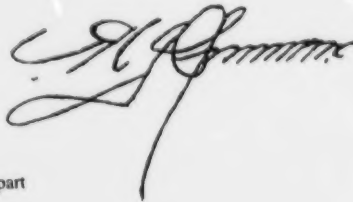
	<u>1981</u>	<u>1980</u>
ASSETS		
Current:	\$ 52,306	\$ 62,295
Cash		
Agents' balances and premiums uncollected —		
less allowance for doubtful accounts	260,429	251,015
(1981 \$2,328; 1980 \$1,368)	—	276
Reinsurance balances receivable	553,614	248,800
Estimated reinsurance loss claims recoverable	13,219	14,644
Accrued interest on investments	879,568	577,030
	<u>1,017,402</u>	<u>1,067,698</u>
Investments, Schedule I	<u>\$1,896,970</u>	<u>\$1,644,728</u>
LIABILITIES, RESERVES AND SURPLUS		
Current:	\$ 755,330	\$ 434,600
Estimated claims unpaid	41,247	38,735
Premium tax payable	85,640	56,362
Reinsurance accounts payable	19,371	17,534
Sundry accounts payable	1,587	2,264
Credit balances in agents' accounts	<u>903,175</u>	<u>549,495</u>
	<u>375,643</u>	<u>375,387</u>
Unearned premiums	<u>618,152</u>	<u>719,846</u>
Retained earnings, Statement B	<u>\$1,896,970</u>	<u>\$1,644,728</u>

Approved by the Board:

J.E. Hart, Q.C. Director



H.J. Simmons, Director



The accompanying notes are part
of these financial statements.

Statement B

THE ALBERTA GENERAL INSURANCE COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
Underwriting:		
Premiums, net of cancellations and returns	\$2,061,372	\$1,936,746
Less: Reinsurance premiums, net	<u>1,199,423</u>	<u>1,088,384</u>
Net premiums written	862,949	848,362
Less: Increase in unearned premiums	<u>256</u>	<u>22,058</u>
Net premiums earned	862,693	826,304
Commission on reinsurance premiums	<u>491,784</u>	<u>445,954</u>
Net premiums earned and commission on reinsurance premiums	<u>1,354,477</u>	<u>1,272,258</u>
Deduct:		
Claims paid or outstanding:		
Claims	1,179,983	873,901
Claims expense	135,165	112,974
Less: Reinsurance recoveries:		
Claims	(755,674)	(503,955)
Claims expense	(77,819)	(65,260)
Salvage	<u>(450)</u>	<u>(2,756)</u>
Net claims paid or outstanding	481,205	414,904
Agents' commissions	448,532	419,744
Premium tax	41,247	38,735
Administrative and general expenses, Schedule 2	<u>590,960</u>	<u>583,672</u>
Total deductions	<u>1,561,944</u>	<u>1,457,055</u>
Underwriting loss	<u>207,467</u>	<u>184,797</u>
Other Income:		
Interest on investments	101,069	92,325
Amortization of discounts and premiums on investments	4,704	4,404
Sundry	<u>—</u>	<u>731</u>
	<u>105,773</u>	<u>97,460</u>
Net loss for the year	101,694	87,337
Retained earnings at beginning of year	<u>719,846</u>	<u>807,183</u>
Retained earnings at end of year	<u>\$ 618,152</u>	<u>\$ 719,846</u>

THE ALBERTA GENERAL INSURANCE COMPANY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1981

Note 1 Authority

The Alberta General Insurance Company operates under the authority of The Alberta General Insurance Company Act, Chapter 9, Statutes of Alberta 1948.

Note 2 Significant Accounting Policies and Reporting Practices**(a) General**

These financial statements are prepared in accordance with accounting practices appropriate to Canadian insurance companies or as prescribed by The Alberta Insurance Act. These accounting practices differ from generally accepted accounting principles in that:

Certain assets are considered "non-admitted" assets for financial statement purposes. Included in this category are equipment (Note 3) and prepaid expenses, which are written off to expense in the year incurred.

Agents' accounts receivable balances over 90 days are fully provided for in the allowance for doubtful accounts.

Unearned premiums are reduced by an amount which is not necessarily representative of the actual cost experienced in connection with obtaining and renewing existing business in force.

A statement of changes in financial position is not required by The Alberta Insurance Act.

(b) Investments

Investment premiums and discounts are amortized using the yield method. Investments are stated at amortized cost.

(c) Unearned premiums

Unearned premiums are calculated using the "monthly factors" method which is based on the assumption that premiums for each month were written at mid-month.

Note 3 "Non-Admitted" Assets, Equipment

The original cost of major categories of equipment is as follows:

	1981	1980
Office furniture and equipment	\$37,530	\$51,665
Automobiles	6,658	6,658
	<u>\$44,188</u>	<u>\$58,323</u>

Note 4 Income Taxes

At December 31, 1981 the Company has claimed for tax purposes a reserve for unearned premiums of approximately \$470,000 less than the maximum amount allowable. In addition, the Company has expensed equipment costs in excess of capital cost allowance claimed for tax purposes of approximately \$23,000. These amounts are available for reduction of future years' taxable income. No recognition has been given in these financial statements to the potential tax savings which may result from the above items.

Note 5 Lease Commitments

The Company operates its head office in Edmonton under a three year lease arrangement which expires on December 31, 1984, and a branch office in Calgary under a five year lease arrangement which expires on March 31, 1986. The annual lease payments on the Office premises, before escalation charges in respect of operating costs and property taxes, as well as the annual lease payments on certain other equipment for each of the next five years is as follows:

	Office Premises	Equipment	Total
1982	\$ 53,226	\$ 9,372	\$ 62,598
1983	53,226	8,791	62,017
1984	53,226	6,890	60,116
1985	3,990	5,025	9,015
1986	998	969	1,967
	<u>\$164,666</u>	<u>\$31,047</u>	<u>\$195,713</u>

Note 6 Approval of Financial Statements

These financial statements were approved by management on January 29, 1982.

Schedule 1

THE ALBERTA GENERAL INSURANCE COMPANY
SCHEDULE OF INVESTMENTS
AS AT DECEMBER 31, 1981

	1981		1980	
	Amortized Cost	Market Value	Amortized Cost	Market Value
Treasury Branch Term Savings	\$ 170,000	\$ 170,000	\$ 225,000	\$ 225,000
Bonds:				
Alberta Government Telephones				
Commission	235,774	156,094	234,962	178,438
Province of Alberta	100,001	66,550	99,418	77,963
Alberta Municipal Financing				
Corporation	215,806	135,169	214,389	149,887
Hydro-Electric Power Commission				
of Ontario	88,005	63,913	87,235	68,837
Province of Ontario	57,816	51,225	56,694	49,950
Municipal Finance Authority of				
British Columbia	50,000	30,125	50,000	38,750
Government of Canada	100,000	68,375	100,000	84,000
	<u>\$1,017,402</u>	<u>\$ 741,451</u>	<u>\$1,067,698</u>	<u>\$ 872,825</u>

Schedule 2

THE ALBERTA GENERAL INSURANCE COMPANY
SCHEDULE OF ADMINISTRATIVE AND GENERAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
Advertising	\$ 778	\$ 1,618
Audit	11,500	9,900
Bad debts	1,969	—
Business taxes and licences	12,696	11,324
Car maintenance	6,772	8,042
Data processing	7,049	8,562
Directors' fees	1,600	1,600
Equipment	931	94
Group life and medical expense	1,531	1,747
Insurance Crime Prevention Bureaux	2,856	2,625
Interest and exchange	91	83
Legal	100	100
Maintenance, repairs and rentals	12,066	6,647
Pension fund	19,930	19,478
Postage	6,344	9,798
Rent	49,499	56,329
Salaries and wages	397,637	401,733
Stationery and office expense	22,844	12,734
Sundry expenses	12,561	14,100
Telephone and telegraph	14,259	10,950
Travelling expenses	462	373
Unemployment insurance	7,485	5,835
	<u>\$590,960</u>	<u>\$583,672</u>

ALBERTA TERMINALS LTD.
FINANCIAL STATEMENTS
JULY 31, 1981

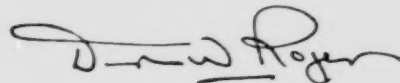
Auditor's Report
Balance Sheet
Statement of Income and Retained Earnings
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Terminal Operations
Schedule of Administrative Expenses

AUDITOR'S REPORT

To the Shareholders of Alberta
Terminals Ltd.

I have examined the balance sheet of Alberta Terminals Ltd. as at July 31, 1981 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of Alberta Terminals Ltd. as at July 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.



Edmonton, Alberta
September 28, 1981

C.A.
Auditor General

Statement A

ALBERTA TERMINALS LTD.
BALANCE SHEET
AS AT JULY 31, 1981

	1981	1980 (Note 5)
ASSETS		
Current:		
Cash and term deposits	\$1,184,558	\$ 432,501
Accounts receivable	405,806	142,772
Accrued storage and elevation fees (Note 2(c))	790,152	645,316
Inventories (Note 2(a))	250,165	151,564
Prepaid expenses and other assets	191,372	194,534
	<u>2,822,053</u>	<u>1,566,687</u>
Fixed assets (Notes 2(b) and 3)	6,544,409	6,006,616
	<u>\$9,366,462</u>	<u>\$7,573,303</u>
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current:		
Accounts payable and accrued charges	\$ 277,256	\$ 195,208
Deferred revenue (Note 2(c))	141,070	127,040
	<u>418,326</u>	<u>322,248</u>
Shareholders' equity		
Share capital		
Authorized — 100,000 common shares with no par value		
Issued — 34,212 common shares (1980 — 28,000)	8,553,000	7,000,000
Retained earnings, Statement B	395,136	251,055
	<u>8,948,136</u>	<u>7,251,055</u>
	<u>\$9,366,462</u>	<u>\$7,573,303</u>

The accompanying notes are part
of these financial statements.

ALBERTA TERMINALS LTD.
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED JULY 31, 1981

	1981	1980 (Note 5)
Revenue	\$3,169,269	\$2,534,667
Terminal operation expenses	<u>2,614,299</u>	<u>1,923,494</u>
Gross operating profit from terminals, Schedule I	554,970	611,173
Administrative expenses, Schedule II	<u>536,046</u>	<u>318,368</u>
Operating income before undemoted items	18,924	292,805
Interest income	122,401	91,898
Other income	2,756	—
Start-up costs	<u>—</u>	<u>(133,648)</u>
	<u>125,157</u>	<u>(41,750)</u>
Net income for the year	144,081	251,055
Retained earnings at beginning of year	251,055	—
Retained earnings at end of year	<u>\$ 395,136</u>	<u>\$ 251,055</u>

Statement C

ALBERTA TERMINALS LTD.
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JULY 31, 1981

	1981	1980 (Note 5)
Funds were provided from:		
Operations		
Net income for the year	\$ 144,081	\$ 251,055
Add item not affecting working capital:		
Depreciation	<u>201,494</u>	<u>130,852</u>
	345,575	381,907
Proceeds from disposal of fixed assets	13,400	—
Share capital issued	1,553,000	7,000,000
Repayment of advance from grain agent	<u>984,950</u>	<u>—</u>
	<u>2,896,925</u>	<u>7,381,907</u>
Funds were applied to:		
Additions to fixed assets	752,687	6,137,468
Advance to grain agent	<u>984,950</u>	<u>—</u>
	1,737,637	6,137,468
Increase in working capital	1,159,288	1,244,439
Working capital at beginning of year	1,244,439	—
Working capital at end of year	<u>\$2,403,727</u>	<u>\$1,244,439</u>

ALBERTA TERMINALS LTD.
NOTES TO THE FINANCIAL STATEMENTS
JULY 31, 1981

Note 1 Authority

Alberta Terminals Ltd. was incorporated on September 19, 1979 under The Companies Act of the Province of Alberta and commenced operations on November 5, 1979.

Note 2 Significant Accounting Policies**(a) Inventories**

Inventories of grain and screenings are valued at established delivery prices.

(b) Fixed Assets

Fixed assets are recorded at cost. Depreciation is charged at rates designed to amortize the cost of assets over their estimated useful lives as follows:

Buildings	2½% straight-line
Equipment	10% declining balance
Furniture and fixtures	20% declining balance
Building improvements	15% declining balance

Leasehold improvements are amortized on a straight-line basis over the term of the lease.

Engineering studies and overheads relating to the terminal rehabilitation program are capitalized in the accounts. These costs will be amortized together with corresponding capital expenditures when the studies are complete and the capital program is carried out.

(c) Income Recognition

Two-thirds of the revenue derived from elevation is recognized in the accounts when the grain is received. One-third of the elevation fees are deferred and taken into income when the grain is shipped. Elevation fees are billed to customers when the grain is shipped.

Storage charges are recorded in the accounts on a monthly basis. The elevation and storage revenue is recorded using the tariff rates in effect at the balance sheet date.

(d) Gains or Losses on Inventory Held for Customers

The Company recognizes gains or losses resulting from customer inventory overages or shortages at the time of the official Government of Canada weighovers which are conducted every two or three years at each terminal. (Note 4(b))

Note 3 Fixed Assets

Fixed assets consist of the following:

	Cost	Accumulated Depreciation	Net 1981	Net 1980
Land	\$2,900,000	\$ —	\$2,900,000	\$2,800,000
Buildings	2,050,000	89,687	1,960,313	2,011,563
Improvements to buildings	306,135	—	306,135	—
Equipment	1,418,473	220,289	1,198,184	1,074,948
Furniture and fixtures	42,574	11,454	31,120	20,819
Leasehold improvements	8,948	4,636	4,312	6,558
Engineering studies	136,230	—	136,230	92,728
Automotive	8,695	580	8,115	—
	<u>\$6,871,055</u>	<u>\$326,646</u>	<u>\$6,544,409</u>	<u>\$6,006,616</u>

Note 4 Commitments and Contingencies

(a) The Company has entered into contracts for construction and rehabilitation of which approximately \$405,000 remains outstanding at July 31, 1981.

(b) It is not practical for the Company to estimate the extent of overages or shortages of grain held for customers as outlined in Note 2(d) except at the time of the official weighovers. Management is of the opinion that no material losses will occur as a result of these official weighovers.

Note 5 Comparative Figures

The 1980 figures are for the 270 days ended July 31, 1980 and have been restated where necessary to conform to 1981 presentation.

Note 6 Approval of Financial Statements

These financial statements were reviewed by management on September 28, 1981 and were recommended to the Board for approval.

ALBERTA TERMINALS LTD.
SCHEDULE OF TERMINAL OPERATIONS
FOR THE YEAR ENDED JULY 31, 1981

	Edmonton	Calgary	Lethbridge	1981 Total	1980 Total (Note 5)
Revenue:					
Elevation, cleaning and storage	\$ 995,818	\$ 868,415	\$ 395,713	\$2,259,946	\$1,819,832
Grain sales	562,028	207,069	140,226	909,323	714,835
	<u>1,557,846</u>	<u>1,075,484</u>	<u>535,939</u>	<u>3,169,269</u>	<u>2,534,667</u>
Expenses:					
Salaries, wages and benefits	595,122	492,303	396,860	1,484,285	1,084,355
Repairs and maintenance	30,078	14,833	1,768	46,679	73,888
Telephone, office and courier	12,148	10,125	12,956	35,229	30,576
Travel and entertainment	3,111	4,844	5,045	13,000	4,413
Miscellaneous and security	3,533	2,448	34,001	39,982	29,014
Grain purchases	(59,755)	35,114	41,784	17,143	72,912
Depreciation	36,017	25,655	122,709	184,381	125,595
Insurance	95,250	87,313	55,233	237,796	172,046
Property taxes	168,274	113,076	102,416	383,766	219,137
Fuel and utilities	57,923	48,308	28,081	134,312	94,435
Materials and supplies	3,618	5,843	4,165	13,626	5,799
Data processing	11,809	8,194	4,097	24,100	11,324
	<u>957,128</u>	<u>848,056</u>	<u>809,115</u>	<u>2,614,299</u>	<u>1,923,494</u>
Gross operating profit (loss)	<u>\$ 600,718</u>	<u>\$ 227,428</u>	<u>\$ (273,176)</u>	<u>\$ 554,970</u>	<u>\$ 611,173</u>

Schedule II

ALBERTA TERMINALS LTD.
SCHEDULE OF ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED JULY 31, 1981

	1981	1980 (Note 5)
Salaries and benefits	\$253,640	\$147,397
Travel	66,547	30,944
Contract services	45,155	38,945
Telephone, utilities and courier	38,250	19,855
Professional fees	32,143	8,000
Office and equipment rent	19,142	14,623
Depreciation	17,113	5,257
Materials and office supplies	15,079	17,605
Repairs and maintenance	9,970	5,012
Insurance and property taxes	7,222	7,879
Automotive expense	6,166	—
Bonuses	5,550	—
Training	4,913	14,178
Dues and fees	3,368	8,385
Bank charges	2,871	191
Miscellaneous	8,917	97
	<u>\$536,046</u>	<u>\$318,368</u>

THE WORKERS' COMPENSATION BOARD
FINANCIAL STATEMENTS
DECEMBER 31, 1981

Auditor's Report
Balance Sheet
Summarized Statement of Transactions and Changes in Operating Reserve
Statement of Transactions on Behalf of Self-Insurers
Provisional Financial Statement by Classes
Statement of Transactions in Respect of Prior Years by Classes
Statement of Administrative, General and Accident Prevention Expenses
Statement of Estimated Liability for Future Claims Costs
Statement of Pension Liability — Funded
Statement of Reserves Provided for Specific Claims Costs
Rehabilitation Centre — Statement of Operations
Notes to the Financial Statements

AUDITOR'S REPORT

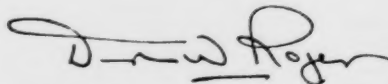
To the Members of The
Workers' Compensation Board

I have examined the balance sheet of The Workers' Compensation Board as at December 31, 1981 and the related statements (numbers 2 to 10 inclusive) for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

Based on information available I was unable to determine the adequacy of the reserves detailed in Statement 9 or the adequacy of the estimated liability for future claims costs referred to in Note 8 to the financial statements.

In my opinion, except for the comments referred to above with respect to the reserves and estimated liability for future claims costs, these financial statements present fairly the financial position of the Board as at December 31, 1981 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
May 17, 1982



C.A.
Auditor General

THE WORKERS' COMPENSATION BOARD
BALANCE SHEET
AS AT DECEMBER 31, 1981

	1981	1980
ASSETS		
Deposits in trust (Note 3)	\$ 36,772,703	\$ 25,591,153
Term deposits (Note 4)	87,779,663	—
Assessments receivable (Note 5)	32,885,057	20,864,063
Accounts receivable	2,402,709	939,980
Advances to pensioners	1,755,495	1,343,755
Accrued interest	19,150,820	12,602,136
Investments (Note 6)	496,612,044	469,071,671
Land, buildings and equipment (Note 7)	7,900,315	7,965,977
	<u>\$685,258,806</u>	<u>\$538,378,735</u>
LIABILITIES AND RESERVES		
Accounts payable	\$ 1,713,422	\$ 1,845,917
Employers' deposit accounts	254,363	309,877
Estimated merit rebates	56,129,000	45,768,000
Estimated liability for future claims costs (Note 8)	256,179,208	168,687,751
Pension liability — funded (Note 9)	404,846,773	297,265,574
Reserves:		1,731,489
Silicosis (Note 10)	—	3,784,675
Rehabilitation	4,360,352	3,117,104
Disasters	3,792,946	17,901,242
Enhanced disabilities	23,786,771	324,385
Section 66	430,287	9,381,000
Loss on realization of investments	9,932,000	—
Operating reserve deficit (Note 11)	(76,166,316)	(11,738,279)
	<u>\$685,258,806</u>	<u>\$538,378,735</u>

The accompanying notes are part
of these financial statements.

Statement 2

**THE WORKERS' COMPENSATION BOARD
SUMMARIZED STATEMENT OF TRANSACTIONS
AND CHANGES IN OPERATING RESERVE
FOR THE YEAR ENDED DECEMBER 31, 1981**

	Transactions in Respect of 1981	Transactions in Respect of Prior Years	1981 Total	1980 Total
REVENUE				
Assessments	\$267,765,703	\$ 405,134	\$268,170,837	\$213,070,470
Deduct: Estimated or adjusted merit rebates	56,129,000	(1,414,774)	54,714,226	44,860,234
Interest	211,636,703	1,819,908	213,456,611	168,210,236
	24,362,200	—	24,362,200	20,679,692
	<u>\$235,998,903</u>	<u>\$ 1,819,908</u>	<u>\$237,818,811</u>	<u>\$188,889,928</u>
EXPENDITURE				
Compensation	\$ 36,279,394	\$ 25,105,430	\$ 61,384,824	\$ 49,151,867
Pension awards	21,505,231	74,617,128	96,122,359	81,714,778
Medical aid	14,037,604	13,002,433	27,040,037	21,908,484
	<u>71,822,229</u>	<u>112,724,991</u>	<u>184,547,220</u>	<u>152,775,129</u>
Deduct: Portion of above charged to:				
Reserves	2,925,034	33,628,944	36,553,978	28,921,668
Estimated future claims costs	—	79,096,047	79,096,047	65,055,579
	<u>2,925,034</u>	<u>112,724,991</u>	<u>115,650,025</u>	<u>93,977,247</u>
Provision for:	68,897,195	—	68,897,195	58,797,882
Reserves	46,183,336	—	46,183,336	35,276,873
Estimated future claims costs (Note 8)	133,265,000	31,574,574	164,839,574	132,665,400
Administrative and general expenses	17,449,553	—	17,449,553	13,314,270
Accident prevention expenses	4,326,190	—	4,326,190	3,460,980
	<u>\$270,121,274</u>	<u>\$ 31,574,574</u>	<u>\$301,695,848</u>	<u>\$243,515,405</u>
PROVISIONAL SURPLUS (DEFICIT)	<u>\$ (34,122,371)</u>	<u>\$ (29,754,666)</u>	<u>\$ (63,877,037)</u>	<u>\$ (54,625,477)</u>
Deduct: Appropriation for reserve for loss on realization of investments			551,000	3,073,000
NET INCREASE (DECREASE) IN OPERATING RESERVE			(64,428,037)	(57,698,477)
Operating reserve (reserve deficit) at beginning of year			(11,738,279)	45,960,198
OPERATING RESERVE DEFICIT AT END OF YEAR			<u>\$ (76,166,316)</u>	<u>\$ (11,738,279)</u>

Statement 3

**THE WORKERS' COMPENSATION BOARD
STATEMENT OF TRANSACTIONS ON BEHALF OF SELF-INSURERS
FOR THE YEAR ENDED DECEMBER 31, 1981**

	1981	1980
REVENUE		
Assessments	\$12,964,902	\$7,937,660
Interest	—	6,142
	<u>\$12,964,902</u>	<u>\$7,943,802</u>
EXPENDITURE		
Compensation	\$ 3,126,207	\$2,179,615
Pension awards	6,882,031	3,422,559
Medical aid	2,240,855	1,642,609
	<u>12,249,093</u>	<u>7,244,783</u>
Deduct: Portion of above charged to reserves	938,594	557,211
Provision for reserves	11,310,499	6,687,572
Administrative and general expenses	671,380	456,490
Accident prevention expenses	821,500	590,720
Interest charges	153,810	209,020
	<u>7,713</u>	<u>—</u>
	<u>\$12,964,902</u>	<u>\$7,943,802</u>

THE WORKERS' COMPENSATION BOARD
PROVISIONAL FINANCIAL STATEMENT BY CLASSES
FOR THE YEAR ENDED DECEMBER 31, 1981

REVENUE							
Class	Assessments	Deduct: Estimated Merit Rebates	Interest	Net Revenue	Claims Costs	Deduct: Charged to Reserves	Provision for Reserves
1-01	\$ 1,967,412	\$ 471,400	\$ 372,784	\$ 1,868,796	\$ 112,948	\$ —	\$ 273,624
1-02	1,478,056	442,400	191,315	1,226,971	230,431	8,687	268,362
2-01	548,650	—	79,716	628,366	246,319	1,049	104,775
3-01	3,294,456	852,900	306,521	2,748,077	785,001	1,903	576,391
3-02	2,734,758	445,600	323,139	2,612,297	472,356	—	486,942
4-01	3,922,373	1,204,000	364,749	3,083,122	520,867	10,695	610,755
4-02	1,653,244	446,600	206,137	1,412,781	427,026	738	312,826
4-03	21,829,075	4,447,100	2,289,231	19,671,206	3,864,077	69,894	5,331,383
4-04	5,469,909	1,412,000	630,487	4,688,396	1,701,385	27,417	1,008,507
4-05	2,421,199	793,500	251,018	1,878,717	198,676	7,555	397,918
4-06	5,659,870	1,499,200	468,261	4,628,931	1,125,502	20,135	916,147
5-01	7,333,305	1,909,500	953,969	6,877,774	2,080,374	260,271	1,423,769
6-01	33,097,923	5,440,500	1,999,803	29,657,226	9,692,050	200,230	4,958,756
6-02	10,001,831	2,284,800	887,758	8,604,789	2,634,617	123,941	1,567,039
6-03	9,003,627	1,937,900	708,115	7,773,842	1,837,362	40,665	1,440,681
6-04	2,163,155	401,400	321,322	2,083,077	745,668	10,366	377,377
6-05	2,216,081	469,000	303,328	2,050,409	971,984	11,936	342,308
6-06	4,128,997	948,700	407,583	3,587,880	1,226,627	18,639	664,892
6-07	21,929,106	4,813,500	1,863,699	18,979,305	6,487,541	92,573	3,931,519
6-08	2,426,278	571,700	226,256	2,080,834	661,581	32,007	376,497
6-09	1,040,952	174,400	141,362	1,007,914	274,450	—	206,084
7-01	21,717,616	4,635,000	1,707,893	18,790,509	6,694,908	424,246	3,794,593
7-02	797,674	212,200	48,996	634,470	170,357	16,659	106,810
7-04	2,677,913	728,500	192,837	2,142,250	1,141,417	6,553	419,062
8-01	1,706,610	450,100	197,389	1,453,899	264,155	7,648	290,532
8-02	13,431,658	3,155,800	976,280	11,252,138	3,276,826	90,952	2,162,838
8-03	9,458,657	2,280,100	620,188	7,798,745	2,266,262	228,514	1,402,461
8-04	5,150,139	1,147,800	391,419	4,393,758	1,385,081	25,643	851,635
8-05	1,427,374	412,500	135,528	1,150,402	392,391	20,296	274,890
9-01	3,132,988	777,900	348,974	2,704,062	782,941	18,652	535,066
9-02	1,130,133	311,800	86,499	904,832	164,772	—	192,137
9-03	4,749,972	762,700	409,826	4,397,098	1,321,998	22,141	853,258
10-01	2,163,380	534,200	177,499	1,806,679	762,810	4,272	329,239
10-02	2,055,267	490,200	219,542	1,784,609	481,038	16,147	360,665
11-01	612,402	—	112,515	724,917	121,051	142	108,389
11-02	3,550,163	—	314,246	3,864,409	1,726,405	206,466	561,652
11-03	4,072,622	—	347,662	4,420,284	1,695,555	24,070	636,503
11-04	2,778,959	749,100	287,453	2,317,312	855,141	24,228	473,399
11-05	1,179,427	273,300	156,973	1,063,100	389,269	8,204	237,257
11-06	1,807,561	569,500	220,969	1,459,030	109,320	—	337,433
11-07	1,353,308	381,000	176,703	1,149,011	157,143	3,906	244,060
12-01	1,824,573	457,200	173,450	1,540,823	320,420	89,515	245,627
12-02	2,442,015	578,600	169,136	2,032,551	599,925	10,333	371,639
12-03	4,473,872	871,300	534,397	4,136,969	1,182,791	8,271	782,535
12-04	1,045,262	283,800	160,302	921,764	59,350	—	407,288
14-01	2,167,042	387,100	241,254	2,021,196	819,714	31,862	320,083
14-02	1,153,790	160,700	137,574	1,130,664	568,554	22,428	205,941
16-01	1,103,454	88,000	133,863	1,149,317	287,150	4,783	144,318
17-01	1,135,342	346,100	149,708	938,950	309,273	—	203,662
17-02	1,991,111	554,900	239,954	1,676,165	495,861	13,066	396,423
17-03	7,423,430	1,257,700	608,302	6,774,032	2,972,011	596,861	1,210,511
17-04	1,252,481	271,900	158,580	1,139,161	356,568	22,649	219,891
17-05	721,204	—	72,325	793,529	157,865	—	102,367
19-01	1,387,307	—	128,761	1,516,068	389,452	1,416	225,351
19-02	9,870,740	2,033,900	1,028,650	8,865,490	2,847,613	36,410	1,599,269
	\$267,765,703	\$56,129,000	\$24,362,200	\$235,998,903	\$71,822,229	\$2,925,034	\$46,183,336

COMMERCIAL ENTERPRISES

Statement 4

EXPENDITURE

Provision For Estimated Future Claims Costs	Administrative and General Expenses	Accident Prevention Expenses	Net Expenditure	Provisional Surplus or (Deficit) 1981	Provisional Class Balances from Statement 5	Provisional Class Balances December 31, 1981
\$ 1,261,000	\$ 47,643	\$ 25,190	\$ 1,720,405	\$ 148,391	\$ (606,316)	\$ (457,925)
811,000	58,100	63,670	1,422,876	(195,905)	(36,334)	(232,239)
370,000	57,570	230	777,845	(149,479)	192,894	43,415
1,863,000	117,050	33,320	3,372,859	(624,782)	(1,569,271)	(2,194,053)
1,815,000	132,030	52,490	2,958,818	(346,521)	(389,371)	(735,892)
1,356,000	87,350	81,180	2,645,457	437,665	40,072	477,737
726,000	54,950	3,270	1,523,334	(110,553)	233,729	123,176
8,979,000	523,090	258,540	18,886,196	785,010	(5,779,916)	(4,994,906)
3,482,000	244,970	285,200	6,694,645	(2,006,249)	591,346	(1,414,903)
604,000	56,950	113,640	1,363,629	515,088	216,718	731,806
2,881,000	177,400	54,730	5,134,644	(505,713)	(1,969,001)	(2,474,714)
3,893,000	897,580	118,410	8,152,862	(1,275,088)	1,431,942	156,854
19,373,000	2,395,340	901,210	37,120,126	(7,462,900)	(13,424,847)	(20,887,747)
5,375,000	771,620	169,370	10,393,705	(1,788,916)	(396,350)	(2,185,266)
4,697,000	653,690	52,640	8,640,708	(866,866)	(2,263,108)	(3,129,974)
1,343,000	140,740	55,320	2,651,739	(568,662)	1,219,487	650,825
1,189,000	96,640	25,230	2,613,226	(562,817)	1,557,440	994,623
1,763,000	326,500	28,370	3,990,750	(402,870)	510,560	107,690
12,912,000	963,850	358,620	24,560,957	(5,581,652)	(2,701,591)	(8,283,243)
1,492,000	88,810	33,640	2,620,521	(539,687)	(358,630)	(898,317)
541,000	22,460	5,750	1,049,744	(41,830)	508,375	466,545
10,227,000	1,265,680	100,200	21,658,135	(2,867,626)	(6,234,109)	(9,101,735)
438,000	68,020	840	767,368	(132,898)	(291,548)	(424,446)
729,000	47,950	2,110	2,332,986	(190,736)	(159,588)	(350,324)
808,000	75,110	22,860	1,453,009	890	298,629	299,519
5,691,000	930,270	138,780	12,108,762	(856,624)	(1,958,453)	(2,815,077)
3,342,000	544,230	184,840	7,511,279	287,466	(2,300,912)	(2,013,446)
2,627,000	324,890	71,120	5,234,083	(840,325)	(2,094,672)	(2,934,957)
510,000	80,050	29,460	1,266,495	(116,093)	75,503	(40,590)
1,336,000	226,700	67,810	2,929,865	(225,803)	555,691	329,888
747,000	52,290	10,260	1,166,459	(261,627)	(900,383)	(1,162,010)
1,975,000	281,960	68,300	4,478,375	(81,277)	(1,029,387)	(1,110,664)
906,000	260,660	29,860	2,284,297	(477,618)	(11,280)	(488,898)
904,000	185,000	18,040	1,932,596	(147,987)	239,301	91,314
282,000	241,440	3,420	756,158	(31,241)	759,359	728,118
1,839,000	549,990	35,200	4,505,781	(641,372)	(160,717)	(802,089)
2,708,000	439,850	69,940	5,525,778	(1,105,494)	(1,009,090)	(2,114,584)
1,003,000	306,250	17,350	2,630,912	(313,600)	878,266	564,666
690,000	86,780	18,160	1,413,262	(350,162)	5,256	(344,906)
789,000	29,820	270	1,265,843	193,187	240,441	433,628
553,000	76,610	6,730	1,033,637	115,374	471,636	587,010
600,000	313,410	40,780	1,430,722	110,101	85,779	195,880
1,306,000	328,810	23,310	2,619,351	(586,800)	(1,165,573)	(1,752,373)
1,689,000	752,940	17,360	4,416,355	(279,386)	1,652,233	1,372,847
314,000	79,880	18,980	879,498	42,266	909,879	952,145
885,000	255,020	26,070	2,274,025	(252,829)	810,621	557,792
597,000	133,550	8,850	1,491,467	(360,803)	396,766	35,963
650,000	36,060	46,410	1,159,155	(9,838)	6,024	(3,814)
474,000	61,980	67,840	1,116,755	(177,805)	396,945	219,140
1,048,000	67,960	24,510	2,019,688	(343,523)	477,985	134,462
4,077,000	352,300	252,790	8,267,751	(1,493,719)	(760,421)	(2,254,140)
650,000	90,090	37,070	1,330,970	(191,809)	256,610	64,801
541,000	57,050	17,040	875,322	(81,793)	(275,332)	(357,125)
1,273,000	142,330	14,280	2,042,997	(526,929)	(739,623)	(1,266,552)
4,331,000	790,290	115,330	9,647,092	(781,602)	1,454,351	672,749
<u>\$133,265,000</u>	<u>\$17,449,553</u>	<u>\$4,326,190</u>	<u>\$270,121,274</u>	<u>\$(34,122,371)</u>	<u>\$(32,111,945)</u>	<u>(66,234,316)</u>

Deduct: Reserve for loss on realization of investments

9,932,000

Operating reserve deficit

\$(76,166,316)

THE WORKERS' COMPENSATION BOARD
STATEMENT OF TRANSACTIONS IN RESPECT OF PRIOR YEARS BY CLASSES
FOR THE YEAR ENDED DECEMBER 31, 1981

Class	CHARGED TO:				ADJUSTMENTS RESULTING FROM 1981 OPERATIONS		
	Claims Costs	Reserves	Estimated Future Claims Costs	Total	Assessments	Merit Rebates	Provision for Future Claims Costs
1-01	\$ 1,228,475	\$ 457,694	\$ 770,781	\$ 1,228,475	\$ 1,299	\$ (30,700)	\$ (1,034,437)
1-02	386,947	181,147	205,800	386,947	(4,704)	(18,128)	(341,450)
2-01	206,448	9,326	197,122	206,448	(908)	—	(64,074)
3-01	1,283,520	139,349	1,144,171	1,283,520	(62)	(9,337)	(571,333)
3-02	1,926,060	206,348	1,719,712	1,926,060	(117)	(3,764)	(1,016,492)
4-01	492,064	28,016	464,048	492,064	116,407	(81,953)	(167,567)
4-02	435,043	34,790	400,253	435,043	(1,748)	6,244	(256,434)
4-03	9,507,855	714,027	8,793,828	9,507,855	153,107	158,409	(1,349,977)
4-04	2,272,585	589,877	1,682,708	2,272,585	4,795	(51,200)	(1,264,078)
4-05	538,741	25,854	512,887	538,741	943	1,288	(245,888)
4-06	1,916,375	432,461	1,483,914	1,916,375	12,310	30,976	(1,318,417)
5-01	3,712,652	1,408,122	2,304,530	3,712,652	(92,028)	95,755	(1,236,953)
6-01	17,828,040	4,509,958	13,318,082	17,828,040	201,269	211,180	(3,915,869)
6-02	3,924,311	1,561,929	2,362,382	3,924,311	3,846	59,756	(1,531,700)
6-03	5,135,239	1,795,452	3,339,787	5,135,239	(52,731)	76,033	(376,529)
6-04	1,214,431	436,537	777,894	1,214,431	(8,247)	42,089	(571,727)
6-05	995,528	157,309	838,219	995,528	(7,952)	(4,138)	(502,754)
6-06	1,633,338	661,638	971,700	1,633,338	87	34,307	(231,512)
6-07	7,828,088	1,805,890	6,022,198	7,828,088	(202,599)	425,054	(3,149,554)
6-08	609,245	146,448	462,797	609,245	(7,732)	(20,421)	(540,658)
6-09	151,899	81,006	70,893	151,899	103	11,349	(148,853)
7-01	8,031,480	2,594,384	5,437,096	8,031,480	41,488	281,965	(2,226,923)
7-02	320,703	168,472	152,231	320,703	(4,296)	(32,126)	21,945
*7-04	350,207	68,723	281,484	350,207	(41,541)	42,225	136,572
8-01	559,794	38,710	521,084	559,794	(22,825)	29,633	(369,430)
8-02	4,584,609	1,471,682	3,112,927	4,584,609	9,982	10,047	(1,371,878)
8-03	2,844,038	818,974	2,025,064	2,844,038	(18,395)	32,859	(345,063)
8-04	2,390,302	663,240	1,727,062	2,390,302	(53,506)	17,257	(572,049)
8-05	502,709	310,488	192,221	502,709	(4,924)	(5,557)	198,054
9-01	1,592,836	779,924	812,912	1,592,836	256	8,387	(121,946)
9-02	451,925	74,780	377,145	451,925	6,343	(3,623)	(509,088)
9-03	1,840,745	609,236	1,231,509	1,840,745	2,294	113	(322,124)
10-01	380,056	189,429	190,627	380,056	10,445	23,933	29,599
10-02	556,060	174,839	381,221	556,060	2,495	28,186	(540,416)
11-01	248,996	106,135	142,861	248,996	10,447	—	(38,661)
11-02	1,852,649	826,218	1,026,431	1,852,649	(9,361)	—	(465,933)
11-03	2,124,793	689,968	1,434,825	2,124,793	(69,922)	—	(473,086)
11-04	895,004	414,402	480,602	895,004	23,308	6,231	(324,948)
11-05	487,671	175,529	312,142	487,671	6,177	5,746	(681,683)
11-06	620,911	282,281	338,630	620,911	(105)	107	(178,694)
11-07	461,015	138,798	322,217	461,015	(282)	10,479	(133,397)
12-01	803,413	271,937	531,476	803,413	29,445	(8,957)	(126,219)
12-02	1,844,783	282,487	1,562,296	1,844,783	28,088	26,234	(519,902)
12-03	1,946,492	979,734	966,758	1,946,492	11,457	78,209	(416,359)
12-04	145,035	78,635	66,400	145,035	(63,159)	(130)	(21,628)
14-01	1,560,273	1,118,892	441,381	1,560,273	(1,401)	(15,760)	(263,795)
14-02	902,189	533,085	369,104	902,189	6,684	(7,315)	(322,462)
16-01	600,035	32,129	567,906	600,035	652	(231)	(215,090)
17-01	456,249	117,120	339,129	456,249	14,858	(14,548)	(37,021)
17-02	732,074	309,073	423,001	732,074	65,634	(22,374)	(342,180)
17-03	3,574,228	1,694,342	1,879,886	3,574,228	137,521	(48,752)	(1,143,904)
17-04	823,911	502,599	321,312	823,911	7,485	(15,390)	(245,317)
17-05	292,496	42,361	250,135	292,496	(51)	—	(121,456)
19-01	772,034	135,420	636,614	772,034	45,909	—	(390,616)
19-02	3,948,392	1,551,740	2,396,652	3,948,392	118,596	55,127	419,074
	<u>\$112,724,991</u>	<u>\$33,628,944</u>	<u>\$79,096,047</u>	<u>\$112,724,991</u>	<u>\$405,134</u>	<u>\$1,414,774</u>	<u>\$(31,574,574)</u>

*Class renumbered to 7-04 from 9-04 during 1981.

COMMERCIAL ENTERPRISES

Statement 5

Net Adjustment	Provisional Class Balances January 1, 1981	Apportionment of Provisional Class Balances	Provisional Class Balances Carried to Statement 4
\$ (1,063,838)	\$ 457,522	\$ —	\$ (606,316)
(364,282)	327,948	—	(36,334)
(64,982)	257,876	—	192,894
(580,732)	(988,539)	—	(1,569,271)
(1,020,373)	631,002	—	(389,371)
(133,113)	173,185	—	40,072
(251,938)	485,667	—	233,729
(1,038,461)	(4,741,455)	—	(5,779,916)
(1,310,483)	2,276,829	(375,000)	591,346
(243,657)	460,375	—	216,718
(1,275,131)	(693,870)	—	(1,969,001)
(1,233,226)	2,665,168	—	1,431,942
(3,503,420)	(9,921,427)	—	(13,424,847)
(1,468,098)	1,071,748	—	(396,350)
(353,227)	(1,909,881)	—	(2,263,108)
(537,885)	1,757,372	—	1,219,487
(514,844)	2,072,284	—	1,557,440
(197,118)	707,678	—	510,560
(2,927,099)	225,508	—	(2,701,591)
(568,811)	210,181	—	(358,630)
160,305	348,070	—	508,375
(1,903,470)	(4,330,639)	—	(6,234,109)
(14,477)	—	(277,071)	(291,548)
137,256	(296,844)	—	(159,588)
(362,622)	661,251	—	298,629
(1,351,849)	(881,604)	275,000	(1,958,453)
(330,599)	(1,670,313)	(300,000)	(2,300,912)
(608,298)	(1,486,334)	—	(2,094,632)
187,573	(112,070)	—	75,503
(113,303)	668,994	—	555,691
(506,368)	(394,015)	—	(900,383)
(319,717)	(709,670)	—	(1,029,387)
63,977	(75,257)	—	(11,280)
(509,735)	749,036	—	239,301
(28,214)	787,573	—	759,359
(475,294)	314,577	—	(160,717)
(543,008)	(466,082)	—	(1,009,090)
(295,409)	1,173,675	—	878,266
(669,760)	675,016	—	5,256
(178,692)	419,133	—	240,441
(123,200)	—	594,836	471,636
(105,731)	191,510	—	85,779
(465,580)	(699,993)	—	(1,165,573)
(326,693)	1,978,926	—	1,652,233
(84,917)	—	994,796	909,879
(280,956)	1,091,577	—	810,621
(323,093)	719,859	—	396,766
(214,669)	220,693	—	6,024
(36,711)	521,402	(87,746)	396,945
(298,920)	776,905	—	477,985
(1,055,135)	206,968	87,746	(760,421)
(253,222)	509,832	—	256,610
(121,507)	(153,825)	—	(275,332)
(344,707)	(111,447)	(283,469)	(739,623)
592,797	1,490,646	(629,092)	1,454,351
<u><u>\$ (29,754,666)</u></u>	<u><u>\$ (2,357,279)</u></u>	<u><u>\$ —</u></u>	<u><u>\$ (32,111,945)</u></u>

THE WORKERS' COMPENSATION BOARD
STATEMENT OF ADMINISTRATIVE, GENERAL AND
ACCIDENT PREVENTION EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
Salaries and employee benefits	\$17,692,304	\$13,600,948
Occupational Health and Safety (Note 12)	4,480,000	3,670,000
Data processing and office equipment rentals and maintenance	757,430	358,226
Printing and office supplies	630,102	491,789
Maintenance and operation of buildings	559,421	672,826
Telephone and telegraph	510,919	372,499
Medical, investigation and other costs not charged directly to classes	463,470	301,722
Travelling	368,293	274,059
Postage, freight and express	330,685	342,440
Staff recruitment and relocation	290,561	145,930
Taxes	245,361	204,442
Audit, legal and other professional fees	179,803	163,467
Professional and technical memberships, publications, courses and seminars	162,830	135,521
Depreciation — equipment	157,464	257,184
Depreciation — buildings	104,051	106,303
Public information advertising	115,482	72,641
Media productions	49,514	—
Rental and operation of leased premises	46,985	42,157
Insurance and security services	23,804	24,992
Miscellaneous	64,135	40,194
	<u>27,232,614</u>	<u>21,277,340</u>
Less:		
Assessment penalties	2,460,078	2,186,431
Rental revenue	27,227	29,232
Miscellaneous revenue	115,336	92,587
	<u>2,602,641</u>	<u>2,308,250</u>
	<u>\$24,629,973</u>	<u>\$18,969,090</u>
Charged to:		
Classes re:		
Administrative and general	\$17,449,553	\$13,314,270
Accident prevention *	4,326,190	3,460,980
Self-insurers re:		
Administrative and general	821,500	590,720
Accident prevention	153,810	209,020
Reserve for rehabilitation	1,878,920	1,394,100
	<u>\$24,629,973</u>	<u>\$18,969,090</u>

Statement 7

THE WORKERS' COMPENSATION BOARD
STATEMENT OF ESTIMATED LIABILITY
FOR FUTURE CLAIMS COSTS
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
AMOUNTS PROVIDED		
By classes:		
In respect of — current year	\$133,265,000	\$ 91,376,000
— prior years	31,574,574	41,289,400
By reserve for silicosis:		
In respect of prior years (Note 10)	1,747,930	—
	<u>166,587,504</u>	<u>132,665,400</u>
AMOUNTS APPLIED BY CLASSES		
In respect of prior years	79,096,047	65,055,579
NET INCREASE	87,491,457	67,609,821
Estimated liability at beginning of year	168,687,751	101,077,930
ESTIMATED LIABILITY AT END OF YEAR	<u>\$256,179,208</u>	<u>\$168,687,751</u>

THE WORKERS' COMPENSATION BOARD
STATEMENT OF PENSION LIABILITY-FUNDED
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
AMOUNTS PROVIDED		
Pension awards	\$103,180,657	\$ 85,552,687
Interest	36,167,470	23,963,189
Province of Alberta (Note 13)	12,899,029	9,728,971
	<u>152,247,156</u>	<u>119,244,847</u>
AMOUNTS APPLIED		
Payments to pensioners	45,077,697	34,493,008
Deduct: Increase in advances to pensioners	411,740	306,210
	<u>44,665,957</u>	<u>34,186,798</u>
NET INCREASE	107,581,199	85,058,049
Balance at beginning of year	297,265,574	212,207,525
BALANCE AT END OF YEAR	<u>\$404,846,773</u>	<u>\$297,265,574</u>

THE WORKERS' COMPENSATION BOARD
STATEMENT OF RESERVES PROVIDED FOR SPECIFIC CLAIMS COSTS
FOR THE YEAR ENDED DECEMBER 31, 1981

	Silicosis	Rehabilitation	Disasters	Enhanced Disabilities	Section 66	1981 Total	1980 Total
AMOUNTS PROVIDED							
Classes	\$ —	\$4,766,629	\$1,059,250	\$40,251,532	\$105,925	\$46,183,336	\$35,276,873
Self-insurers	—	71,087	—	600,293	—	671,380	456,490
Interest	132,140	—	—	—	—	132,140	136,299
Assessments under Section 66	—	—	—	—	750	750	250
	<u>132,140</u>	<u>4,837,716</u>	<u>1,059,250</u>	<u>40,851,825</u>	<u>106,675</u>	<u>46,987,606</u>	<u>35,869,912</u>
AMOUNTS APPLIED							
Charged from:							
Classes re current year	—	193,634	381,310	2,350,090	—	2,925,034	3,075,395
Classes re prior years	115,699	1,800,782	2,098	31,709,592	773	33,628,944	25,846,273
Self-insurers	—	31,980	—	906,614	—	938,594	557,211
Rehabilitation centre:							
Special apparatus for claimants	—	101,693	—	—	—	101,693	89,544
Operating deficit	—	255,030	—	—	—	255,030	266,982
Administrative and general expenses	—	1,878,920	—	—	—	1,878,920	1,394,100
	<u>115,699</u>	<u>4,262,039</u>	<u>383,408</u>	<u>34,966,296</u>	<u>773</u>	<u>39,728,215</u>	<u>31,229,505</u>
NET INCREASE	16,441	575,677	675,842	5,885,529	105,902	7,259,391	4,640,407
Reserves at beginning of year	1,731,489	3,784,675	3,117,104	17,901,242	324,385	26,858,895	22,218,488
Deduct: Transfer to estimated liability for future claims costs (Note 10)	1,747,930	—	—	—	—	1,747,930	—
RESERVES AT END OF YEAR	<u>\$ —</u>	<u>\$4,360,352</u>	<u>\$3,792,946</u>	<u>\$23,786,771</u>	<u>\$430,287</u>	<u>\$32,370,356</u>	<u>\$26,858,895</u>

THE WORKERS' COMPENSATION BOARD
REHABILITATION CENTRE
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
REVENUE		
Treatment charges	\$3,840,569	\$2,996,719
Other	77,250	54,628
	<u>3,917,819</u>	<u>3,051,347</u>
EXPENDITURE		
Salaries and employee benefits	3,056,936	2,510,344
Maintenance and operation of building and equipment	391,148	186,860
Medical and therapy supplies	218,407	151,411
Cafeteria	151,054	145,044
Depreciation — building	94,331	94,331
Depreciation — equipment	35,951	33,965
Telephone and telegraph	46,679	53,854
Staff recruitment and relocation	39,937	19,979
Professional and technical memberships, publications, courses and seminars	35,371	28,557
Transportation of patients	25,892	18,527
Travelling	16,773	9,891
Laundry service	13,028	15,361
Printing and office supplies	12,991	13,350
Uniforms	11,727	13,394
Insurance and security service	10,560	11,990
Miscellaneous	12,064	10,971
	<u>4,172,849</u>	<u>3,318,329</u>
OPERATING DEFICIT	<u>\$ (255,030)</u>	<u>\$ (266,982)</u>

THE WORKERS' COMPENSATION BOARD
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1981

Note 1 Authority
 The Workers' Compensation Board operates under the authority of The Workers' Compensation Act, 1973, Chapter 87, as amended.

Note 2 Significant Accounting Policies
 General:
 These financial statements have been prepared in accordance with generally accepted accounting principles except for the following:

- (i) A gain or loss on a disposition of an investment is deferred and amortized to the appropriate maturity or call date of the disposed investment.
- (ii) No provision has been made for doubtful assessments receivable. The practice of the Board is to reduce assessment revenue when accounts are written off as uncollectible. Recoveries are credited to revenue.

Assessments Receivable (see general above):

Assessments receivable and assessment revenue have been increased by an amount that is the net adjustment estimated to be required when all employers' payroll returns have been received and payroll audits completed in respect to 1981.

Depreciation:

Depreciation is recorded as follows:

Central Office Building	2½%	diminishing balance
Regional Office Buildings and Rehabilitation Centre	2½%	straight line
Equipment	15%	diminishing balance
Automobiles	25%	straight line (first year)
	20%	straight line (thereafter)

Estimated Liability for Future Claims Costs:

This estimated liability is an opinion of officials of the Board, based upon the experience of recent years. The liability is reviewed and adjusted annually.

Note 3 Deposits in Trust
 Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 4 Term Deposits
 Term deposits consist of Certificates of Deposit, Guaranteed Investment Certificates, Treasury Bills and Promissory Notes, which mature within two years of the date of the balance sheet.

Note 5 Assessments Receivable
 In accordance with the accounting policy described in Note 2, assessments receivable and assessment revenue have been increased by \$22,775,564. The net bad debt write-off for 1981 was \$761,701 (1980 — \$380,075). If a provision for doubtful assessments receivable was recorded, it is estimated the requirement at December 31, 1981 would be approximately \$1,900,000 (1980 — \$1,300,000).

Note 6 Investments
 Investments are summarized hereunder:

	1981		1980
	Par Value	Amortized Cost	Amortized Cost
Government of Canada securities direct and guaranteed	\$194,056,000	\$193,748,825	\$205,876,472
Provincial securities direct and guaranteed	208,609,000	206,081,371	190,930,332
Corporate securities	55,312,000	55,252,889	36,140,789
Mortgages	9,994,193	9,583,548	8,284,867
Unamortized gain or loss on disposal of investments	—	25,344,910	24,545,269
Accrued amortization of premium and discount, net	—	(59,334)	(50,988)
	<u>\$467,971,193</u>	<u>489,952,209</u>	<u>465,726,741</u>
Common stock at book value		6,659,835	3,344,930
		<u>\$496,612,044</u>	<u>\$469,071,671</u>

The approximate market value of the investments as at December 31, 1981 was \$375,081,000 (1980 — \$394,194,000).

Reserve for loss on realization of investments as at December 31, 1981 amounted to \$9,932,000 and is to provide for possible future losses. Provision during the year consisted of an appropriation of \$551,000 (1980 — \$3,073,000).

Note 7 Land, Buildings and Equipment

Land, buildings and equipment are as follows:

	1981			1980
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Land	\$ 604,291	\$ —	\$ 604,291	\$ 604,291
Buildings	8,912,312	2,643,010	6,269,302	6,467,684
Equipment	2,240,170	1,213,448	1,026,722	894,002
	<u>\$11,756,773</u>	<u>\$3,856,458</u>	<u>\$7,900,315</u>	<u>\$7,965,977</u>

On June 5, 1981 the Board agreed to acquire land from the Canadian National Railway Company, subject to certain conditions, for the price of \$10,584,000. As of May 17, 1982 the conditions of the purchase agreement have not been met.

Note 8 Estimated Liability for Future Claims Costs

This estimated liability is the amount required to meet all future claims costs in respect of 1981 and prior years' accidents with the exception of costs chargeable to the reserves shown on Statement 9, those in respect of workers of self-insurers and those payable to the Accident Fund out of the General Revenue Fund of the Province of Alberta to cover costs paid under sections 32, 38, 40, 53 and 53.1 of the Act.

Note 9 Pension Liability — Funded

As required by the Act, the next actuarial review is scheduled for December 31, 1983. An interim review was conducted by the actuary as at December 31, 1981 and the fund was considered to be \$46,000,000 less than the calculated present value of the liability for pensions.

Pension capitalization procedures are based on tables provided by the actuary, derived from experience of Board pensioners.

Note 10 Reserve for Silicosis

This reserve was closed out effective December 31, 1981 and the balance of \$1,747,930 transferred to estimated liability for future claims costs.

Note 11 Operating Reserve Deficit

This represents the balance of classes after provision for the reserve for loss on realization of investments and is maintained to provide stability to the rating structure of the classes.

Note 12 Occupational Health and Safety

In accordance with Order in Council 232/81 dated March 11, 1981 the Board paid to the Provincial Treasurer an amount of \$4,480,000 in 1981 to partially defray the costs of administering The Occupational Health and Safety Act.

Note 13 Additional Payments of Compensation

Payments are made out of the General Revenue Fund of the Province of Alberta to cover payments made under sections 32, 38, 40, 53 and 53.1 of the Act.

Note 14 Subsequent Event

The Workers' Compensation Act, 1981, assented to June 2, 1981, stipulated that effective January 1, 1982 basic health services were to be provided by the Alberta Health Care Insurance Fund. By Ministerial Directive, the Board is to reimburse the Fund for medical costs arising from industrial accidents.

Note 15 Comparative Figures

The 1980 figures have been restated where necessary to conform to the 1981 presentation.

Note 16 Approval of Financial Statements

These financial statements were approved by management on May 17, 1982.

ALBERTA LIQUOR CONTROL BOARD
FINANCIAL STATEMENTS
DECEMBER 31, 1981

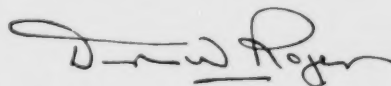
Auditor's Report
Balance Sheet
Statement of Income
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Cost of Goods Sold — Liquor
Schedule of Cost of Goods Sold — Beer
Schedule of Store Operating Expense
Schedule of Administration and General Expense
Schedule of Warehouse Expense
Schedule of License Fees, Net

AUDITOR'S REPORT

To the Members of the
Alberta Liquor Control Board

I have examined the balance sheet of the Alberta Liquor Control Board as at December 31, 1981 and the statements of income and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.



Edmonton, Alberta
August 9, 1982

C.A.
Auditor General

**ALBERTA LIQUOR CONTROL BOARD
BALANCE SHEET
AS AT DECEMBER 31, 1981**

	<u>1981</u>	<u>1980</u>
ASSETS		
Current:		
Cash	\$ 18,805,051	\$ 11,762,989
Accounts receivable	806,611	649,441
Inventories (Note 3)	53,703,121	44,477,277
Prepaid expenses	617,957	694,971
	<u>73,932,740</u>	<u>57,584,678</u>
Fixed (Note 4)	67,916,227	34,416,241
	<u>\$141,848,967</u>	<u>\$ 92,000,919</u>
LIABILITIES		
Current:		
Accounts payable	\$ 46,163,686	\$ 50,162,942
Appropriation of profits for capital account and reserve fund (Note 5)	<u>30,000,000</u>	<u>30,000,000</u>
Provincial Treasurer:		
Income under-remitted at beginning of year	11,837,977	15,223,249
Add: Net income for the year	<u>236,947,304</u>	<u>169,514,728</u>
	248,785,281	184,737,977
Deduct: Remitted to Provincial Treasurer	<u>183,100,000</u>	<u>172,900,000</u>
Income under-remitted at end of year (Note 5)	65,685,281	11,837,977
	<u>\$141,848,967</u>	<u>\$ 92,000,919</u>

The accompanying notes are part
of these financial statements.

ALBERTA LIQUOR CONTROL BOARD
STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981 12 Months	1980 9 Months
Sales:		
Liquor	\$468,434,658	\$339,953,145
Beer	263,915,913	150,979,959
	<u>732,350,571</u>	<u>490,933,104</u>
Deduct: Cost of goods sold:		
Liquor, Schedule 1	237,041,253	173,602,475
Beer, Schedule 2	204,893,525	114,686,335
	<u>441,934,778</u>	<u>288,288,810</u>
Gross profit on sales	290,415,793	202,644,294
Deduct:		
Store operating expense, Schedule 3	38,963,348	25,758,324
Administration and general expense, Schedule 4	8,840,174	5,034,545
Warehouse expense, Schedule 5	6,598,437	5,197,414
	<u>54,401,959</u>	<u>35,990,283</u>
Net profit on sales	236,013,834	166,654,011
Add: Special income:		
License fees, net, Schedule 6	4,477,523	5,658,284
Permit revenue, net of printing costs	176,112	141,764
Sundry revenue	333,094	146,017
Gain (loss) on disposal of fixed assets, net	436,655	(29,731)
	<u>5,423,384</u>	<u>5,916,334</u>
Net operating profit	241,437,218	172,570,345
Deduct: Non-operating expense:		
Environmental, net (Note 6)	4,404,531	3,011,525
Local option plebiscites	6,858	8,419
Pension expense	78,525	35,673
	<u>4,489,914</u>	<u>3,055,617</u>
Net income for the year	<u>\$236,947,304</u>	<u>\$169,514,728</u>

ALBERTA LIQUOR CONTROL BOARD
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981 12 Months	1980 9 Months
Funds were provided from:		
Net income for the year	\$236,947.304	\$169,514.728
Depreciation and amortization	2,479.915	1,410.035
Loss (gain) on disposal of fixed assets, net	(436.655)	29.731
Funds from operations	238,990.564	170,954.494
Proceeds from disposal of fixed assets	567.791	49.912
	<u>239,558.355</u>	<u>171,004.406</u>
Funds were applied to:		
Remittances to Provincial Treasurer	183,100.000	172,900.000
Purchase of fixed assets	36,111.037	7,708.848
	<u>219,211.037</u>	<u>180,608.848</u>
Increase (decrease) in working capital	20,347.318	(9,604.442)
Working capital at beginning of year	7,421.736	17,026.178
Working capital at end of year	<u>\$ 27,769.054</u>	<u>\$ 7,421.736</u>
Working capital is represented by:		
Current assets, Statement A	\$ 73,932.740	\$ 57,584.678
Less: Current liabilities, Statement A	46,163.686	50,162.942
	<u>\$ 27,769.054</u>	<u>\$ 7,421.736</u>

ALBERTA LIQUOR CONTROL BOARD
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1981

Note 1 Authority

The Alberta Liquor Control Board operates under the authority of The Liquor Control Act, 1980, Chapter 74, Statutes of Alberta 1980. This Act came into force on December 31, 1980 and established December 31 as the fiscal year end of the Board.

Note 2 Significant Accounting Policies and Reporting Practices**Inventories**

Stocks of liquor and beer are valued at cost which is not in excess of net realizable value.

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation and amortization. Depreciation and amortization are provided as follows:

Buildings — straight-line — rates varying from 2% to 5% per annum.

Vehicles — straight-line — rates varying from 12.5% to 20% per annum to a maximum of 80% to 87.5% of cost.

Leaseholds — straight-line — over the remaining term of the lease.

Furniture and equipment — items over \$50,000 in value — straight-line — rates varying from 10% to 20% per annum.

— items under \$50,000 in value — fully depreciated in the year they are put into use.

Note 3 Inventories

Inventories are summarized hereunder:

	1981		1980	
	Liquor	Beer	Liquor	Beer
Stocks in bond	\$14,079,305	\$1,127,597	\$14,196,322	\$1,631,019
Stocks in warehouses and stores	29,160,039	2,690,702	22,755,829	1,326,766
	43,239,344	3,818,299	36,952,151	2,957,785
Stocks in transit	6,025,525	230,322	2,208,956	1,707,925
Stock futures	389,631	—	650,460	—
	\$49,654,500	\$4,048,621	\$39,811,567	\$4,665,710
Total stocks	\$53,703,121		\$44,477,277	

Duty and sales tax to be paid on that part of inventory held in bond, and which will be included in the subsequent year's costs amounted to approximately \$9,076,000 (1980 \$8,998,000)

Note 4 Fixed Assets

Fixed assets are detailed as follows:

	1981		1980	
	Cost	Accumulated Depreciation and Amortization	Net Book Value	Net Book Value
Land	\$ 8,007,911	\$ —	\$ 8,007,911	\$ 6,446,946
Buildings	58,535,622	4,794,555	53,741,067	26,079,854
Leasehold improvements	1,126,985	297,988	828,997	345,959
Vehicles	499,743	172,109	327,634	190,366
Furniture and equipment	10,271,624	5,261,006	5,010,618	1,353,116
	\$78,441,885	\$10,525,658	\$67,916,227	\$34,416,241

Note 5 Appropriation of Profits for Capital Account and Reserve Fund

Application will be made to reduce the balance of income under-remitted at end of year by allocating an additional amount to the appropriation of profits for capital account and reserve fund to provide for the current requirements of the Board.

Note 6 Environmental Expense, Net

This expense represents the net cost of administering and refunding deposits on liquor and wine bottles returned under a program implemented January 1, 1973 and includes revenue from the sale of glass cullet and bottle deposits in excess of refunds.

Note 7 License Fees

In prior years license fees included 4% of the value of beer sales to licensees. With the enactment of The Liquor Control Act, 1980, this allocation was discontinued effective December 31, 1980 and the value remains in gross beer sales. The value of a 4% allocation of beer sales to licensees during 1981 would amount to approximately \$3,500,000.

Note 8 Contingent Liabilities

The Board has a contingent liability in respect of purchases of fixed assets totalling \$781,539 which are contingent on the vendor fulfilling certain conditions.

Note 9 Capital Commitments

The Board has commitments in respect of land purchase agreements and uncompleted building contracts of \$728,500 and \$14,741,007 respectively. The Board is also committed in the amount of \$5,357,113 for the purchase of furniture and equipment.

The commitments for uncompleted building contracts and for furniture and equipment relate primarily to the Board's new warehouse and office complex in St. Albert.

Note 10 Lease Commitments

A number of the Board's stores operate under lease arrangements with terms ranging from 1 to 50 years. The aggregate rental under these arrangements is summarized as follows:

December 31, 1982	\$ 3,357,000
December 31, 1983	3,093,000
December 31, 1984	2,914,000
December 31, 1985	2,326,000
December 31, 1986	2,142,000
Balance to expiry	19,169,000
	<u>\$33,001,000</u>

Note 11 Subsequent Event

The Board has entered into an agreement with the Department of Housing and Public Works for the sale of the Edmonton warehouse and head office for the sum of \$5,000,000.

Note 12 Comparative Figures

The 1980 figures have been restated where necessary to conform to 1981 presentation.

Note 13 Approval of Financial Statements

These financial statements were approved by management on August 9, 1982.

Schedule 1

ALBERTA LIQUOR CONTROL BOARD
COST OF GOODS SOLD — LIQUOR
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981 12 Months	1980 9 Months
Inventory at beginning of year	\$ 36,952,151	\$ 25,749,835
Add:		
Purchases	123,661,071	93,772,561
Duty and sales tax	108,871,813	82,257,369
Inward freight	10,795,562	8,774,861
	<u>280,280,597</u>	<u>210,554,626</u>
Deduct:		
Inventory at end of year	43,239,344	36,952,151
Cost of goods sold for the year	<u>\$237,041,253</u>	<u>\$173,602,475</u>

COMMERCIAL ENTERPRISES

Schedule 2

ALBERTA LIQUOR CONTROL BOARD
COST OF GOODS SOLD — BEER
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981 12 Months	1980 9 Months
Inventory at beginning of year	\$ 2,957,785	\$ 1,870,140
Add:		
Purchases	197,568,159	89,845,028
Duty and sales tax on imported beer	4,935,373	13,400,113
Inward freight on imported beer	3,250,507	12,528,839
	<u>208,711,824</u>	<u>117,644,120</u>
Deduct:		
Inventory at end of year	3,818,299	2,957,785
Cost of goods sold for the year	<u>\$204,893,525</u>	<u>\$114,686,335</u>

Schedule 3

ALBERTA LIQUOR CONTROL BOARD
STORE OPERATING EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981 12 Months	1980 9 Months
Salaries	\$26,531,664	\$17,249,095
Property expense, rent and business taxes	4,940,207	3,472,845
Employee benefits	2,319,641	1,330,461
Freight, cartage and express	1,437,693	1,534,701
Stationery and supplies	1,356,168	1,020,081
Depreciation, furniture and equipment	740,675	368,007
Sundry equipment	454,262	146,210
Depreciation, buildings	417,850	249,875
Equipment maintenance and rental	205,036	33,012
Communications	138,382	93,085
Armoured car service	111,396	51,477
Breakage	105,045	84,783
Amortization of leasehold improvements	82,092	39,035
Security services	63,309	34,600
Travelling	33,250	29,602
Miscellaneous	26,678	21,455
	<u>\$38,963,348</u>	<u>\$25,758,324</u>

**ALBERTA LIQUOR CONTROL BOARD
ADMINISTRATION
AND GENERAL EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1981**

	1981 <u>12 Months</u>	1980 <u>9 Months</u>
Salaries	\$4,907,228	\$2,891,506
Employee benefits	717,028	293,817
Equipment maintenance and rental	526,704	322,265
Communications	327,379	172,636
Legal and consulting fees	302,167	45,853
Property expense, rent and business taxes	262,748	217,488
Printing, stationery and supplies	259,420	185,151
Staff training	210,603	176,830
Travelling	195,579	86,649
Staff transfer and moving	180,000	143,173
Computer program package	161,188	28,209
Bank charges	140,344	125,163
Contract assistance	102,384	88,363
Lease settlement	100,000	—
Insurance	98,168	48,438
Dues and subscriptions	79,851	38,965
Cafeteria	73,755	21,062
Audit fee	36,250	33,600
Depreciation, furniture and equipment	33,538	32,723
Sundry equipment	32,364	30,585
Analysis	16,203	11,690
Identification cards, cameras and supplies, net of revenue	(301)	3,559
Miscellaneous	77,574	36,820
	<u>\$8,840,174</u>	<u>\$5,034,545</u>

Schedule 5

**ALBERTA LIQUOR CONTROL BOARD
WAREHOUSE EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1981**

	1981 <u>12 Months</u>	1980 <u>9 Months</u>
Salaries	\$2,751,625	\$1,996,216
Property expense, rent and business taxes	2,008,913	1,764,875
Depreciation, furniture and equipment	813,536	449,435
Depreciation, buildings	294,356	189,555
Employee benefits	263,433	169,436
Communications	138,962	50,479
Supplies	113,349	71,511
Equipment maintenance and rental	85,567	129,850
Travelling	23,181	6,257
Freight, cartage and express	22,647	228,004
Cafeteria	15,311	17,362
Sundry equipment	11,339	78,852
Contract assistance	3,808	2,171
Miscellaneous	52,410	43,411
	<u>\$6,598,437</u>	<u>\$5,197,414</u>

ALBERTA LIQUOR CONTROL BOARD
LICENSE FEES, NET
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981 12 Months	1980 9 Months
License fees (Note 7)	\$6,643,496	\$7,167,109
Deduct:		
Salaries	1,585,265	1,094,821
Travelling	232,610	155,789
Employee benefits	166,201	112,963
Property expense and rent	64,269	45,957
Communications	60,409	24,076
Printing, stationery and supplies	28,580	12,357
Equipment maintenance and rental	8,131	7,796
Cafeteria	6,366	6,601
Contract assistance	4,175	12,165
Staff training	1,962	10,891
Staff transfer and moving	1,279	18,524
Sundry equipment	1,510	347
Depreciation, furniture and equipment	840	5,314
Inspection purchases	706	1,026
Miscellaneous	3,670	198
	<u>2,165,973</u>	<u>1,508,825</u>
	<u>\$4,477,523</u>	<u>\$5,658,284</u>

TREASURY BRANCHES DEPOSITS FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

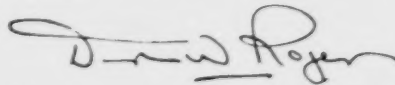
Auditor's Report
Balance Sheet
Statement of Accumulated Appropriations for Self-Insurance
Statement of Accumulated Appropriations for Contingencies
Statement of Retained Earnings
Statement of Revenue and Expenditure
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Administration Expenses

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the balance sheet of the Treasury Branches Deposits Fund as at March 31, 1982 and the statements of accumulated appropriations for self-insurance, accumulated appropriations for contingencies, retained earnings, revenue and expenditure and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
July 15, 1982

C.A.
Auditor General

TREASURY BRANCHES DEPOSITS FUND
BALANCE SHEET
AS AT MARCH 31, 1982

	1982	1981
ASSETS		
Cash and due from banks	\$ 28,928,200	\$ 29,043,838
Clearings in transit, net	127,125,548	131,828,758
Short-term investments, at cost	130,959,774	217,766,091
Accounts receivable	648,226	554,642
Accrued interest on investments	1,646,402	2,844,924
Prepaid expenses	1,063,479	843,574
	<u>290,371,629</u>	<u>382,881,827</u>
Loans and advances including accrued interest, less provision for losses (Note 3)	2,333,694,825	1,912,216,374
Long-term investments (Note 4)	40,832,200	41,096,434
Other investments (Note 5)	800,001	1,766,001
	<u>2,375,327,026</u>	<u>1,955,078,809</u>
Fixed assets, at depreciated or amortized cost (Note 6)	45,966,703	40,543,940
Customers' liability under guarantees and letters of credit, as per contra	18,066,285	20,710,043
	<u>\$2,729,731,643</u>	<u>\$2,399,214,619</u>
LIABILITIES		
Deposits including accrued interest (Note 7)	\$2,656,589,065	\$2,325,223,084
Accounts payable	3,173,756	2,431,414
Guarantees and letters of credit	18,066,285	20,710,043
	<u>2,677,829,106</u>	<u>2,348,364,541</u>
EQUITY		
Accumulated appropriations: Self-insurance, Statement B	14,674	65,482
Contingencies, Statement C	51,880,000	50,780,000
	<u>51,894,674</u>	<u>50,845,482</u>
Retained earnings, Statement D	7,863	4,596
	<u>51,902,537</u>	<u>50,850,078</u>
	<u>\$2,729,731,643</u>	<u>\$2,399,214,619</u>

The accompanying notes are part
of these financial statements.

TREASURY BRANCHES DEPOSITS FUND
STATEMENT OF ACCUMULATED APPROPRIATIONS FOR SELF-INSURANCE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Balance at beginning of year	\$ 65,482	\$ 36,760
Add: Current appropriation	<u>240,000</u>	<u>240,000</u>
	305,482	276,760
Less: Current charges, net	<u>290,808</u>	<u>211,278</u>
Balance at end of year	<u>\$ 14,674</u>	<u>\$ 65,482</u>

Statement C

TREASURY BRANCHES DEPOSITS FUND
STATEMENT OF ACCUMULATED APPROPRIATIONS FOR CONTINGENCIES
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Balance at beginning of year	\$50,780,000	\$43,170,000
Add: Current appropriation	<u>1,100,000</u>	<u>7,610,000</u>
Balance at end of year	<u>\$51,880,000</u>	<u>\$50,780,000</u>

Statement D

TREASURY BRANCHES DEPOSITS FUND
STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Balance at beginning of year	\$ 4,596	\$ 6,841
Add: Excess of revenue over expenditure for the year, Statement E	<u>2,103,267</u>	<u>18,107,755</u>
Retained earnings before transfers	<u>2,107,863</u>	<u>18,114,596</u>
Transfer to appropriation for contingencies, Statement C	1,100,000	7,610,000
Transfer to the Province of Alberta	<u>1,000,000</u>	<u>10,500,000</u>
	2,100,000	18,110,000
Balance at end of year	<u>\$ 7,863</u>	<u>\$ 4,596</u>

TREASURY BRANCHES DEPOSITS FUND
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1982

	<u>1982</u>	<u>1981</u>
REVENUE		
Interest earnings on:		
Loans and advances	\$371,461,783	\$257,574,548
Short-term investments	35,122,477	21,431,398
Long-term investments	2,868,410	3,019,802
	<u>409,452,670</u>	<u>282,025,748</u>
Commission and exchange earnings	5,632,391	5,155,143
Income from staff housing	365,741	311,558
Sundry	123,091	95,067
	<u>415,573,893</u>	<u>287,587,516</u>
EXPENDITURE		
Interest on savings, term deposits and discounted bearer deposit notes	328,684,828	203,137,834
Administration expenses, Schedule I	76,600,805	61,287,825
	<u>405,285,633</u>	<u>264,425,659</u>
Excess of revenue over operating expenditure	10,288,260	23,161,857
Appropriation for losses on loans and advances	(8,636,315)	(5,054,102)
Gain on sale of investments	451,322	—
Excess of revenue over expenditure for the year	<u>\$ 2,103,267</u>	<u>\$ 18,107,755</u>

TREASURY BRANCHES DEPOSITS FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Cash generated by:		
Excess of revenue over expenditure	\$ 2,103,267	\$ 18,107,755
Excess of current appropriations over current charges for self-insurance	—	28,722
Depreciation and amortization of fixed assets	3,875,712	2,868,448
Increase in deposits	331,365,981	431,170,909
Decrease in short-term investments	86,806,317	—
Increase in accounts payable	742,342	—
Decrease in long-term investments	264,234	8,371,947
Decrease in accounts receivable	—	19,127
Decrease in other assets	1,944,617	537,371
	<u>427,102,470</u>	<u>461,104,279</u>
Cash applied to:		
Transfer to the Province of Alberta	1,000,000	10,500,000
Excess of current charges over current appropriations for self-insurance	50,808	—
Increase in loans and advances	421,478,451	376,950,452
Increase in fixed assets	9,298,475	11,962,428
Increase in accounts receivable	93,584	—
Increase in short-term investments	—	28,693,229
Decrease in accounts payable	—	52,478
	<u>431,921,318</u>	<u>428,158,587</u>
Net increase (decrease) in cash during year	<u>\$ (4,818,848)</u>	<u>\$ 32,945,692</u>
Increase (decrease) in cash represented by:		
Increase (decrease) in clearings	\$ (4,703,210)	\$ 26,347,543
Increase (decrease) in cash	(115,638)	6,598,149
Net increase (decrease) in cash during the year	<u>\$ (4,818,848)</u>	<u>\$ 32,945,692</u>

TREASURY BRANCHES DEPOSITS FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Treasury Branches Deposits Fund operates under the authority of the Treasury Branches Act, Chapter T-7, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

Allowance for Losses:

The Treasury Branches follow the policy of providing for loss on loans and advances known to be in difficulty at March 31, as well as providing for loss on other loans and advances which could possibly encounter problems.

Depreciation and Amortization of Fixed Assets:

Depreciation and amortization are recorded on a straight line basis as follows:

Branch premises	(buildings only)	5%
Staff housing	(buildings only)	5%
Programmable equipment		20%
Office equipment		10%
Automobiles 1st year		25%
2nd year		15%
Subsequent years		10%

Branch premises and staff housing are depreciated to 5% of cost. Office equipment, other than programmable equipment, and automobiles are depreciated to 10% of original cost.

Leasehold improvements are amortized over the lesser of the remaining term of each lease or five years.

Items purchased on or before September 30 in a financial year are depreciated or amortized for the full year. Items purchased after September 30 are not depreciated or amortized until the next year.

Note 3 Loans and Advances

Loans and advances including accrued interest consist of the following:

	1982	1981
Commercial and industrial	\$1,040,200,781	\$ 835,063,085
Housing and home improvements	514,086,174	392,184,970
Agricultural	332,690,056	291,546,271
Personal	262,046,832	239,129,048
Province of Alberta, direct and guaranteed	80,363,697	85,707,130
Municipalities	58,913,222	34,321,699
Accrued interest on above	65,606,819	47,487,821
	<u>2,353,907,581</u>	<u>1,925,440,024</u>
Provision for losses	20,212,756	13,223,650
	<u>\$2,333,694,825</u>	<u>\$1,912,216,374</u>

Note 4 Long-Term Investments

Long-term investments are summarized as follows:

	Par Value	Amortized Cost	
		1982	1981
Bonds and debentures:			
Province of Alberta, direct and guaranteed	\$28,557,000	\$28,502,933	\$28,487,181
Government of Canada	11,422,000	11,417,296	11,413,976
School districts	48,990	48,971	65,277
Commercial	863,000	863,000	1,130,000
	<u>\$40,890,990</u>	<u>\$40,832,200</u>	<u>\$41,096,434</u>

The approximate market value of long-term investments as at March 31, 1982 was \$35,180,491 (1981: \$34,315,975).

Note 5 Other Investments

Other investments are summarized as follows:

	1982	1981
Land and buildings, at cost	\$800,000	\$1,766,000
Commercial shares, at market value	1	1
	<u>\$800,001</u>	<u>\$1,766,001</u>

Land and buildings are held for leasing purposes.

Note 6 Fixed Assets

Fixed assets, at depreciated or amortized cost, consist of the following:

	Cost	Accumulated Depreciation and Amortization	1982 Net	1981 Net
Branch premises and property held for branch construction	\$31,943,840	\$3,157,550	\$28,786,290	\$26,694,553
Office equipment and furnishings	11,243,920	3,744,504	7,499,416	6,349,122
Staff housing	7,233,717	1,310,198	5,923,519	5,303,243
Leasehold improvements	5,344,473	1,588,851	3,755,622	2,194,238
Automobile	9,280	7,424	1,856	2,784
	<u>\$55,775,230</u>	<u>\$9,808,527</u>	<u>\$45,966,703</u>	<u>\$40,543,940</u>
1981 for comparison	<u>\$47,359,888</u>	<u>\$6,815,948</u>		

Note 7 Deposits

Deposits including accrued interest are summarized hereunder:

	1982	1981
Deposits, other than Province of Alberta:		
Non-interest bearing deposits	\$ 236,376,337	\$ 274,131,339
Interest bearing deposits, including accrued interest	<u>2,310,798,880</u>	<u>1,971,887,479</u>
	<u>2,547,175,217</u>	<u>2,246,018,818</u>
Deposits, Province of Alberta, including provincial agencies:		
Non-interest bearing deposits	13,487,171	14,451,420
Interest bearing deposits, including accrued interest	<u>95,926,677</u>	<u>64,752,846</u>
	<u>109,413,848</u>	<u>79,204,266</u>
	<u>\$2,656,589,065</u>	<u>\$2,325,223,084</u>

Pursuant to the Treasury Branches Act, Chapter T-7, Revised Statutes of Alberta 1980 the repayment of all deposits is guaranteed by the Province of Alberta.

Note 8 Capital Commitments

Outstanding capital commitments for acquisition of branch premises and residences total \$1,320,263 (1981: \$1,955,375).

Note 9 Leasehold Commitments

Outstanding commitments for payments on leasehold properties as at March 31, 1982 was \$27,316,403 (1981: \$23,047,631).

Commitments for leases during the next five years are summarized hereunder:

Year Ended March 31	
1983	\$4,043,939
1984	3,743,805
1985	3,210,462
1986	2,972,673
1987	2,880,029

Included in the above are commitments with the Province of Alberta in the amount of \$9,838,638 (1981: \$6,155,296).

Note 10 Contingent Liabilities

At March 31, 1982 loans to Treasury Branches customers by other Financial Institutions in the amount of \$9,935,969 were guaranteed by Treasury Branches.

These are not reflected in the financial statements and therefore constitute a contingent liability.

Note 11 Comparative Figures

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 12 Approval of Financial Statements

These financial statements were approved by management on July 15, 1982.

Schedule I

TREASURY BRANCHES DEPOSITS FUND
SCHEDULE OF ADMINISTRATION EXPENSES
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Salaries	\$45,781,870	\$37,506,198
Employee benefits	4,416,669	2,709,706
Rental of premises	4,096,024	3,659,469
Depreciation and amortization of fixed assets (Note 2)	3,875,712	2,868,448
Repairs and services	3,181,997	2,454,489
Printing, stationery and office supplies	2,290,279	2,064,599
Postage and freight	1,804,656	1,411,540
Travelling	1,749,123	1,380,525
Advertising and publicity	1,598,488	1,124,763
Data processing services	1,307,300	979,520
Staff relocation costs	1,034,769	830,906
Agents' commissions	858,232	668,282
Furniture and furnishings purchased	731,682	600,211
Professional fees	652,094	292,260
Clearing fees	642,690	576,000
Rental of equipment	617,493	567,070
Telephone and telegrams	392,517	374,540
Staff housing maintenance	351,306	261,004
Grants in lieu of taxes	309,985	234,064
Transfer to appropriation for self-insurance, Statement B	240,000	240,000
Loss on disposal of fixed assets	233,996	62,537
Premiums on life insured loans	193,852	219,001
Audit fee	100,000	80,000
Insurance	65,810	47,099
Coin rolling charges	38,195	58,482
Sundry	36,066	17,112
	<u>\$76,600,805</u>	<u>\$61,287,825</u>

THE ALBERTA GOVERNMENT TELEPHONES COMMISSION
FINANCIAL STATEMENTS
DECEMBER 31, 1981

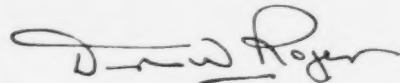
Auditor's Report
Balance Sheet
Statement of Income and Retained Earnings
Statement of Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

To the Members of
The Alberta Government Telephones Commission

I have examined the balance sheet of The Alberta Government Telephones Commission as at December 31, 1981 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
March 5, 1982

C.A.
Auditor General

Statement A

THE ALBERTA GOVERNMENT TELEPHONES COMMISSION
BALANCE SHEET
AS AT DECEMBER 31, 1981
(thousands of dollars)

	1981	1980
ASSETS		
Telephone property, at cost:		
Buildings and equipment	\$2,487,604	\$2,061,067
Less: Accumulated depreciation	786,917	638,309
	1,700,687	1,422,758
Land	20,802	19,581
Plant under construction	148,671	164,213
Materials and supplies	53,422	44,152
	1,923,582	1,650,704
Investments, at cost (Note 3)	2,849	2,849
Current:		
Cash	932	81
Short term investments	—	4,500
Accrued interest	298	205
Accounts receivable	106,718	94,957
Prepaid expenses	9,393	7,379
	117,341	107,122
Long term receivable (Note 4)	268	519
Deferred charges (Note 5)	25,896	23,501
Trust funds:		
Cash, bonds and accrued interest	2,226	1,677
	\$2,072,162	\$1,786,372
LIABILITIES		
Long term debt (Note 6)	\$1,916,270	\$1,644,034
Less: Sinking fund assets (Note 7)	153,308	130,450
	1,762,962	1,513,584
Current:		
Bank overdraft	—	1,863
Accounts payable	63,172	54,982
Wages payable	43,450	36,838
Accrued interest	46,696	33,711
Service billed in advance	16,552	13,534
	169,870	140,928
Deferred revenue	7,766	1,901
Retained earnings, Statement B	129,338	128,282
Trust funds:		
Employees' group life insurance	2,226	1,677
	\$2,072,162	\$1,786,372

The accompanying notes are part
of these financial statements.

THE ALBERTA GOVERNMENT TELEPHONES COMMISSION
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1981
(thousands of dollars)

	1981	1980
Operating revenues:	\$488,746	\$428,443
Toll	223,759	190,507
Exchange	30,525	24,246
Other (Note 8)	(8,568)	(6,368)
Uncollectible operating revenues	<u>734,462</u>	<u>636,828</u>
Operating expenses:	198,937	175,773
Depreciation	144,503	123,816
Maintenance	34,799	29,886
Traffic	57,676	45,233
Commercial and marketing	127,451	99,151
General and administration	19,134	12,607
Property and business taxes	14,046	11,687
Pension fund (Note 9)	<u>596,546</u>	<u>498,153</u>
Net operating income	137,916	138,675
Other income (Note 10)	41,303	25,608
	<u>179,219</u>	<u>164,283</u>
Interest and other deductions (Note 11)	178,163	139,535
	<u>1,056</u>	<u>24,748</u>
Net income for the year	128,282	103,534
Retained earnings at beginning of year	<u>\$129,338</u>	<u>\$128,282</u>
Retained earnings at end of year		

THE ALBERTA GOVERNMENT TELEPHONES COMMISSION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1981
(thousands of dollars)

	1981	1980
Funds were provided from:		
Operations:		
Net income for the year	\$ 1,056	\$ 24,748
Add: Items not requiring current funds:		
Depreciation and amortization	209,522	185,590
Capitalized interest	(17,293)	(10,928)
Long term debt issues	193,285	199,410
Decrease in long term receivable	385,000	320,000
Increase in deferred revenue	251	232
	5,865	1,550
	<u>584,401</u>	<u>521,192</u>
Funds were applied to:		
Additions to telephone property, net:		
Capital expenditures	480,014	380,957
Less: Items not requiring current funds	26,369	19,223
Increase in materials and supplies	453,645	361,734
	9,270	6,820
	<u>462,915</u>	<u>368,554</u>
Increase in sinking fund assets	23,013	24,850
Additions to deferred charges	6,460	862
Redemption of long term debt	110,736	119,475
	603,124	513,741
Increase (decrease) in working capital	<u>\$ (18,723)</u>	<u>\$ 7,451</u>

THE ALBERTA GOVERNMENT TELEPHONES COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1981

Note 1 Authority

The Alberta Government Telephones Commission operates under the authority of The Alberta Government Telephones Act, Chapter 12, Revised Statutes of Alberta 1970, and subsequent amendments.

Note 2 Summary of Significant Accounting Policies

(a) Telephone property

Telephone property is recorded at original cost and includes materials, direct labour, certain general overhead costs associated with construction activity and interest on funds utilized during construction. Materials and supplies are valued substantially at average cost.

The Commission continually reviews the application of the capitalization policy with respect to general overhead costs in accordance with accounting standardization policies of the Trans Canada Telephone System companies.

Resulting from this review, in 1981 capitalization was discontinued for certain general overhead costs that are not related to the level of construction activity. The net effect on the Commission's results for the year was a reduction in net income of approximately \$1,900,000. The 1980 figures have not been restated.

(b) Depreciation

Depreciation is provided on a straight line basis using rates determined by a continuing program of engineering studies, calculated to allocate to operations the cost of groups of property with equal service lives over the estimated useful lives of the groups.

When depreciable telephone property is retired, the original cost of such property, adjusted by any disposal proceeds and costs of removal, is charged to accumulated depreciation. Gains or losses on disposal of depreciable telephone property are allocated to operations over the remaining estimated useful lives of appropriate property groups.

The composite depreciation rate for the year ended December 31, 1981 was 9.08% compared to 9.33% for the previous year. Total depreciation of \$209,666,000 (1980 \$184,281,000) includes \$8,393,000 (1980 \$6,719,000) distributed to other operating expenses and \$2,336,000 (1980 \$1,789,000) distributed to telephone property.

(c) Deferred charges

Charges related to long term assets and liabilities with fixed lives are deferred and amortized on a straight line basis over the remaining lives of the assets and liabilities.

(d) Translation of foreign currencies

Assets and liabilities in foreign currencies are translated into Canadian dollars at the rate of exchange in effect at the balance sheet date.

Realized exchange gains or losses are reflected in net income for the year.

Unrealized exchange gains or losses are deferred and amortized over the remaining lives of the related assets and liabilities.

(e) Bank overdraft

Bank overdraft represents the net balance of cheques issued and outstanding in excess of actual bank balances plus outstanding deposits.

(f) Deferred revenue

Deferred revenue relates to the capital cost of equipment rented under operating leases and is recognized as income on a straight line basis over the estimated useful life of the equipment.

Note 3 Investments

Investments, at cost, consist of the following:

	1981	1980
Telesat Canada		
279,900 common shares without par value	\$2,799,000	\$2,799,000
Elinca Communications Ltd.		
2 common shares without par value	2	—
Westech Systems Ltd.		
45 common shares without par value	45	45
500 non-voting preferred shares, par value \$100	50,000	50,000
	<u>\$2,849,047</u>	<u>\$2,849,045</u>

The investment in Westech Systems Ltd. represents 50.6% of that Company's outstanding common shares. The Company's operations are not consolidated in these financial statements. Payments to Westech Systems Ltd. for development and field test of a mobile communication system amounted to \$1,385,000 for the year ended December 31, 1981 (1980 \$1,820,000) and are included in operating expenses in the statement of income and retained earnings.

Note 4 Long Term Receivable

This receivable resulted from the sale of assets to the City of Edmonton in 1973 and is receivable in equal annual instalments of \$288,161 including interest at 7½%. Principal due within one year has been reclassified as accounts receivable under current assets.

Note 5 Deferred Charges

Unamortized deferred charges consist of the following:

	1981	1980
	(thousands of dollars)	
Unrealized exchange loss, net	\$15,514	\$18,901
Debenture discounts	10,048	4,585
Leasing agent commissions	334	15
	<u>\$25,896</u>	<u>\$23,501</u>
Amortization charged to net income for the year	<u>\$2,536</u>	<u>\$2,556</u>

Note 6 Long Term Debt

Long term debt is summarized as follows:

	1981	1980
	(thousands of dollars)	
Debentures payable in United States funds, maturing 1982 to 1996, bearing interest at 4.75% to 9.50%	\$ 215,217	\$ 217,445
Exchange premium, net, at dates of issue	13,471	13,483
Unrealized exchange loss	26,538	28,854
	<u>255,226</u>	<u>259,782</u>
Debentures payable in Canadian funds, maturing 1982 to 2001, bearing interest at 5.25% to 17.75%	<u>1,660,396</u>	<u>1,382,396</u>
Advances from the Provincial Treasurer, repayable in semi-annual instalments in 1982, bearing interest at 4.50%	648	1,856
Total	<u>\$1,916,270</u>	<u>\$1,644,034</u>

- (a) Debentures are unconditionally guaranteed as to principal and interest by the Government of the Province of Alberta.
- (b) In accordance with debenture deeds, certain issues require annual sinking fund contributions of 1.50% to 2.00% of the principal amounts outstanding. Contributions are required during periods varying from 15 to 25 years before maturity.
- (c) Certain debentures have early redemption provisions at the Commission's option during periods prior to maturity varying from 2 to 4 years for Canadian dollar issues and 10 to 13 years for United States dollar issues.
- (d) Amounts repayable within one year are classified as long term debt inasmuch as it is anticipated that payments will be made from the proceeds of refinancing rather than from current assets.
- (e) Anticipated requirements to meet long term debt repayments and sinking fund provisions during the next five years (excluding exchange on debt repayments to be made in United States funds), are as follows:

Year	Debenture Redemptions	Provincial Treasurer's Advances (thousands of dollars)	Sinking Fund Provisions	Total
1982	\$152,367	\$648	\$ 22,703	\$175,718
1983	137,466	—	22,703	160,169
1984	152,592	—	22,703	175,295
1985	103,482*	—	22,703	126,185
1986	111,241	—	22,503	133,744
	<u>\$657,148</u>	<u>\$648</u>	<u>\$113,315</u>	<u>\$771,111</u>

* A \$100 million debenture issue due in 1985 with maturity date extendible to 1991 at the option of the holder is included in the 1985 debenture redemptions amount.

Note 7 Sinking Fund Assets

Sinking fund assets relate to the Commission's debenture debt and consist of the following:

	1981	1980
	(thousands of dollars)	
Investments:		
Debentures, at amortized cost:		
Government of Canada, direct and guaranteed	\$ 49,206	\$ 36,747
Provincial, direct and guaranteed	28,099	24,051
	<u>77,305</u>	<u>60,798</u>
(Approximate market value: 1981 \$68,417; 1980 \$55,422)		
Investment in the Commission's own debentures, at amortized cost	\$4,517	\$7,771
Unrealized exchange gain	4,469	4,614
Cash	119	67
Short term investments	13,450	5,000
Accrued interest	3,448	2,200
	<u>\$153,308</u>	<u>\$130,450</u>

Note 8 Other Operating Revenues

Other operating revenues consist of the following:

	1981	1980
	(thousands of dollars)	
Directories	\$18,063	\$14,707
Rentals	6,729	6,070
Miscellaneous	5,733	3,469
	<u>\$30,525</u>	<u>\$24,246</u>

Note 9 Pension Fund

The Commission makes regular contributions to The Alberta Government Telephones Employees' Pension and Death Benefit Fund which provides service pensions calculated as a function of earnings and years of service. An actuarial review as at December 31, 1980 indicated that the assets of the Fund together with the contributions expected to be received from and on behalf of the members of the Fund are sufficient to provide the benefits under the Fund as they fall due.

Note 10 Other Income

Other income consists of the following:

	1981	1980
	(thousands of dollars)	
Interest capitalized during construction	\$17,293	\$10,928
Sinking fund income	14,418	10,067
Dividends from investment in Telesat Canada shares	224	168
Miscellaneous	9,368	4,445
	<u>\$41,303</u>	<u>\$25,608</u>

Note 11 Interest and Other Deductions

Interest and other deductions consist of the following:

	1981	1980
	(thousands of dollars)	
Interest and exchange on long term debt	\$174,638	\$135,798
Amortization of unrealized exchange loss, net	1,615	2,008
Amortization of debenture discount	895	546
Other deductions	1,015	1,183
	<u>\$178,163</u>	<u>\$139,535</u>

Note 12 Commitments and Subsequent Event

(a) Subsequent event:

Subsequent to December 31, 1981 the Commission entered into a conditional agreement to purchase the Imperial Oil Building in Edmonton at a cost of approximately \$55,000,000.

(b) Operating leases:

The Commission is committed to aggregate rental payments of \$17,741,000 under realty and equipment leases having an initial term of more than one year. Minimum annual rental payments during the next five years are as follows:

Year	Rental payments
	(thousands of dollars)
1982	\$4,785
1983	3,919
1984	3,524
1985	2,323
1986	1,602

Note 13 Comparative Figures

Except as disclosed in Note 2 (a) to these financial statements, the 1980 figures have been restated where necessary to conform to the 1981 presentation.

Note 14 Approval of Financial Statements

These financial statements were reviewed by the Audit Committee of The Alberta Government Telephones Commission on March 5, 1982 and recommended for approval by the Commission.



SECTION 8

1981-82 PUBLIC ACCOUNTS

TRUST FUNDS — FINANCIAL STATEMENTS

Contents:

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Utilities and Telephones: The Alberta Government Telephones Employees' Pension and Death Benefit Fund	8.56

TRUST FUNDS — FINANCIAL STATEMENTS

Introduction:

Trust Funds are regulated funds comprised of public money over which the Legislature has no power of appropriation. Because the Government has no equity in the funds and administers them for the purposes of the various trusts, they are reported in a separate section and are not included in the consolidated financial statements.

Where there is a statutory requirement for financial reports, individual fund statements are presented.

TRUST FUNDS
FINANCIAL STATEMENT
MARCH 31, 1982

Auditor's Report

Summary Statement of Assets, Liabilities and Trust Equities
Notes to the Financial Statement

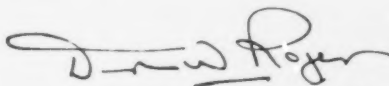
AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the summary statement of assets, liabilities and trust equities of the Trust Funds as at March 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this summary financial statement presents fairly the financial position of the Trust Funds as at March 31, 1982 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
November 30, 1982



C.A.
Auditor General

TRUST FUNDS
SUMMARY STATEMENT OF ASSETS, LIABILITIES AND TRUST EQUITIES
MARCH 31, 1982

	Assets					Total Assets
	Cash and Deposits in Consolidated Cash Investment Trust Fund	Accounts and Loans Receivable	Investments	Damage and Security Deposits	Miscellaneous Assets	
Funds for which individual financial statements are presented:						
Agriculture						
Wheat Board Money Trust Account	\$ 63,309	\$ 1,616	\$ 64,924	\$ —	\$ —	\$ 129,849
Attorney General Public Trustee	26,419,698	5,366,153	93,133,690	—	6,754,707	131,674,248
Education						
Teachers' Retirement Fund (Note 1)	2,115,408	14,369,661	226,724,059	—	34,472	243,243,600
Environment						
Surface Reclamation Fund	3,892,416	—	—	160,000	—	4,052,416
Municipal Affairs						
Improvement Districts' Trust Account	73,432,364	9,625,626	1,171,065	—	—	84,229,055
Metis Settlements Trust Fund	996,548	454,737	—	—	—	1,451,285
Special Areas Board	4,414,031	663,341	150	—	7,549,319	12,626,841
Treasury						
Consolidated Cash Investment Trust Fund	—	5,825,420	1,088,018,482	—	—	1,093,843,902
General Trust Account	46,537,893	16,699	4,552,000	26,857,633	—	77,964,225
Retirement Annuities Fund	2,154	—	—	—	—	2,154
Utilities and Telephones						
The Alberta Government Telephones Employees' Pension and Death Benefit Fund (Note 1)	71,968	8,840,966	332,511,298	—	—	341,424,232
Other Trust Funds:						
Advanced Education and Manpower						
Advanced Education Endowment Fund	4,295,233	30,033	—	—	—	4,325,266
John Joseph Collett Memorial Scholarship Trust	3,701	—	—	—	—	3,701
Northern Alberta Institute of Technology Scholarship Trust	18,729	—	—	—	—	18,729
Southern Alberta Institute of Technology Scholarship Trust	115,216	400	—	—	—	115,616
University of Calgary Sinking Fund	—	—	—	—	—	—
Agriculture						
Claude Gallinger Memorial Fund	7,091	307	9,867	—	—	17,265
Attorney General						
Court Automation Project System Disbursement Account	404,585	—	—	—	—	404,585
Fines and Costs Distribution Trust	8,281,547	—	—	—	—	8,281,547
Land Titles Office — Calgary	86,326	—	—	—	—	86,326
Land Titles Office — Edmonton	65,279	—	—	—	—	65,279
Various Courts and Sheriffs' Offices	13,463,142	—	—	8,120,487	—	21,583,629

TRUST FUNDS

Liabilities	Trust Equities	
	1982	1981
Accounts Payable		
\$ —	\$ 129,849	\$ 125,827
1,518,891	130,155,357	113,508,686
1,195,315	242,048,285	213,052,346
—	4,052,416	6,906,349
4,502,135	79,726,920	67,103,321
—	1,451,285	1,769,155
—	12,626,841	4,951,006
3,046,120	1,090,797,782	1,226,786,908
190,318	77,773,907	71,768,830
—	2,154	—
2,125,183	339,299,049	285,013,258
21,828	4,303,438	—
—	3,701	3,668
—	18,729	15,413
947	114,669	22,873
—	—	721,268
—	17,265	16,063
—	404,585	—
352,791	7,928,756	8,203,620
—	86,326	44,845
—	65,279	118,652
—	21,583,629	17,873,641

TRUST FUNDS
SUMMARY STATEMENT OF ASSETS, LIABILITIES AND TRUST EQUITIES
MARCH 31, 1982

	Assets					Total Assets
	Cash and Deposits in Consolidated Cash Investment Trust Fund	Accounts and Loans Receivable	Investments	Damage and Security Deposits	Miscellaneous Assets	
Consumer and Corporate Affairs						
Debtors Assistance Trust	\$ 5,534	\$ —	\$ —	\$ —	\$ —	\$ 5,534
Insurance Companies Trust	—	—	—	4,037,000	—	4,037,000
Mortgage Brokers Regulation	—	—	—	25,000	—	25,000
Orderly Payment of Debts	174,878	55	—	—	—	174,933
Securities Commission Trust	—	—	—	72,925	—	72,925
Economic Development						
Lethbridge Railway Relocation Fund	—	—	—	—	—	—
Education						
School for the Deaf Donations	1,217	6,875	6,637	—	—	14,729
School for the Deaf Pupils Trust	4,995	17,451	—	—	—	22,446
Mildred Rowe Weston Estate	58,494	—	—	—	—	58,494
Energy and Natural Resources						
Fish and Wildlife Habitat Fund	64,696	—	—	—	—	64,696
Municipal Affairs						
Metis Population Betterment Trust	2,415,659	74,764	—	—	873,134	3,363,557
Recreation and Parks						
Amateur Hockey Trust Fund	149,037	—	—	—	—	149,037
Social Services and Community Health						
Child Welfare Trust	114,247	—	—	—	—	114,247
Child Welfare Family Allowance Trust	169,718	—	—	—	—	169,718
Patients and Miscellaneous Trust Accounts	911,052	15,213	853,573	—	—	1,779,838
Solicitor General						
Correctional Institutions Inmate and Miscellaneous Trust Accounts	120,588	93,456	—	30	101,431	315,505
Treasury						
Bond and Coupon Accounts:						
Matured Interest	736,375	—	—	—	—	736,375
Unpresented Debentures	68,496	—	—	—	—	68,496
City of Calgary Pension Fund Trust	6,980,793	—	—	—	—	6,980,793
Payroll Deductions Trust	27,847,355	—	—	—	—	27,847,355
A.L. Sifton Estate	248,408	779	35,446	—	—	284,633
Ultimate Heir Trust Fund "A"	256,694	—	—	—	—	256,694
Ultimate Heir Trust Fund "B"	645,313	46,733	1,607,921	—	2	2,299,969
	225,660,187	45,450,285	1,748,689,112	39,273,075	15,313,065	2,074,385,724
Deduct:						
Deposits in the Consolidated Cash Investment Trust Fund	162,587,064	—	—	—	—	162,587,064
Total 1982	\$ 63,073,123	\$ 45,450,285	\$ 1,748,689,112	\$ 39,273,075	\$ 15,313,065	\$ 1,911,798,660
Total 1981	\$ 45,479,290	\$ 41,479,440	\$ 1,797,067,345	\$ 39,531,152	\$ 7,203,550	\$ 1,930,760,777

The accompanying notes are part of this financial statement.

TRUST FUNDS

Liabilities		Trust Equities	
Accounts Payable		1982	1981
\$	1,136	\$ 4,398	\$ 11,639
	—	4,037,000	3,123,000
	—	25,000	25,000
	2,702	172,231	138,982
	—	72,925	82,925
	—	—	26,926,524
	—	14,729	6,994
	18,647	3,799	2,189
	—	58,494	53,155
	—	64,696	39,851
	131,209	3,232,348	2,985,210
	—	149,037	—
	—	114,247	167,994
	—	169,718	167,905
	—	1,779,838	1,621,251
	50,248	265,257	231,312
	14,851	721,524	692,717
	2,596	65,900	158,900
	—	6,980,793	5,978,856
	—	27,847,355	20,702,203
	—	284,633	245,827
	—	256,694	382,036
	70	2,299,899	2,181,979
	13,174,987	2,061,210,737	2,083,932,178
	—	162,587,064	160,267,663
\$	13,174,987	\$1,898,623,673	
\$	7,096,262		\$1,923,664,515

TRUST FUNDS
NOTES TO THE FINANCIAL STATEMENT
MARCH 31, 1982

- Note 1 Reporting Dates
The reporting dates of the Teachers' Retirement Fund and the Alberta Government Telephones Employees' Pension and Death Benefit Fund are August 31, 1981 and December 31, 1981 respectively. Their assets, liabilities and trust equities have not been restated to March 31, 1982.
- Note 2 Investments
Investments are valued at amortized cost.
- Note 3 Damage and Security Deposits
Damage and security deposits are held pending satisfactory completion of contract work, or lodged with the government to secure proper performance of some act as required by legislation; they are valued at par or face amount.
- Note 4 Comparative Figures
The 1981 figures have been restated where necessary to conform to 1982 presentation.
- Note 5 Approval of Financial Statement
This financial statement was approved by management on November 30, 1982.

TRUST FUNDS

WHEAT BOARD MONEY TRUST ACCOUNT
FINANCIAL STATEMENTS
MARCH 31, 1982

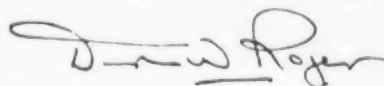
Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Unexpended Funds
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Agriculture

I have examined the balance sheet of the Wheat Board Money Trust Account as at March 31, 1982 and the statement of revenue, expenditure and unexpended funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust Account as at March 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
June 24, 1982

C.A.
Auditor General

Statement A

WHEAT BOARD MONEY TRUST ACCOUNT
BALANCE SHEET
AS AT MARCH 31, 1982

	<u>1982</u>	<u>1981</u>
ASSETS		
Deposits in trust (Note 2)	\$ 63,309	\$ 54,476
Accrued interest	1,616	1,649
Investments (Note 3)	64,924	69,702
	<u>\$129,849</u>	<u>\$125,827</u>
LIABILITIES AND UNEXPENDED FUNDS		
Unexpended funds, Statement B	<u>\$129,849</u>	<u>\$125,827</u>

The accompanying notes are part
of these financial statements.

Statement B

WHEAT BOARD MONEY TRUST ACCOUNT
STATEMENT OF REVENUE, EXPENDITURE AND UNEXPENDED FUNDS
FOR THE YEAR ENDED MARCH 31, 1982

	<u>1982</u>	<u>1981</u>
REVENUE		
Interest and amortization of discounts	<u>\$ 13,426</u>	<u>\$ 11,417</u>
EXPENDITURE		
Scholarships and bursaries	9,300	7,650
Travel	104	—
	<u>9,404</u>	<u>7,650</u>
Excess of revenue over expenditure	4,022	3,767
Unexpended funds at beginning of year	125,827	122,060
Unexpended funds at end of year	<u>\$129,849</u>	<u>\$125,827</u>

WHEAT BOARD MONEY TRUST ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Wheat Board Money Trust Account operates under the authority of the Wheat Board Money Trust Act, Chapter W-7, Revised Statutes of Alberta 1980.

Note 2 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 3 Investments

Investments consist of the following:

	1982		1981	
	Amortized Cost	Market Value	Amortized Cost	Market Value
Debentures:				
Provincial				
issues,				
direct and				
guaranteed	<u>\$64,924</u>	<u>\$39,487</u>	<u>\$69,702</u>	<u>\$46,222</u>

Note 4 Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 5 Approval of Financial Statements

These financial statements were approved by management on June 24, 1982.

PUBLIC TRUSTEE
FINANCIAL STATEMENTS
DECEMBER 31, 1981

Auditor's Report
Balance Sheet
Common Fund and Special Reserve Fund
Statement of Operations
Notes to the Financial Statements

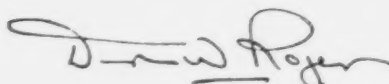
AUDITOR'S REPORT

To the Attorney General

I have examined the balance sheet of the Public Trustee as at December 31, 1981 and the common fund and special reserve fund statement of operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Public Trustee as at December 31, 1981 and the results of operations of the common fund and special reserve fund for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
June 10, 1982



C.A.
Auditor General

**PUBLIC TRUSTEE
BALANCE SHEET
AS AT DECEMBER 31, 1981**

	1981	1980
ASSETS		
Estates' and beneficiaries' assets:		
Common Fund:		
Cash	\$ 105,869	\$ 250,964
Accrued interest	1,685,587	1,043,522
Investments, at amortized cost (Note 3)	70,569,804	50,113,935
	<u>72,361,260</u>	<u>51,408,421</u>
Other: (Note 2)		
Cash	248,511	2,371,677
Accounts receivable and estate bank accounts	812,853	681,928
Mortgages, agreements and notes receivable	1,954,471	2,371,162
Securities	38,987,068	42,911,284
Real estate	5,605,718	5,906,016
Miscellaneous assets	769,362	673,935
	<u>48,377,983</u>	<u>54,916,002</u>
	<u>120,739,243</u>	<u>106,324,423</u>
Special Reserve Fund:		
Cash	58,586	833,894
Accrued interest	125,145	108,180
Investments, at amortized cost (Note 4)	6,436,125	5,183,890
Due from Common Fund	24,727	—
	<u>6,644,583</u>	<u>6,125,964</u>
	<u>\$127,383,826</u>	<u>\$112,450,387</u>
LIABILITIES		
Estates' and beneficiaries' liabilities:		
Common Fund:		
Due to Special Reserve Fund	\$ 24,727	\$ —
Other: (Note 2)		
Bank overdraft	371,014	—
Provincial Treasurer's advance	24,595	25,729
Accounts payable	731,242	676,561
Mortgages, agreements and notes payable	369,071	171,855
	<u>1,495,922</u>	<u>874,145</u>
Common Fund, undistributed earnings, Statement B	<u>1,505,418</u>	<u>764,726</u>
Estates' and beneficiaries' capital	<u>117,713,176</u>	<u>104,685,552</u>
	<u>120,739,243</u>	<u>106,324,423</u>
Special Reserve Fund:		
Accounts payable	—	60,000
Retained earnings, Statement B	6,644,583	6,065,964
	<u>6,644,583</u>	<u>6,125,964</u>
	<u>\$127,383,826</u>	<u>\$112,450,387</u>

The accompanying notes are part
of these financial statements.

Statement B

PUBLIC TRUSTEE
COMMON FUND AND SPECIAL RESERVE FUND
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
Common Fund		
Undistributed earnings at beginning of year	\$ 764,726	\$ 506,285
Add: Earnings on investments and deposits	7,178,088	3,551,527
Deficiency of earnings from Special Reserve Fund, net	—	472,135
	<u>7,942,814</u>	<u>4,529,947</u>
Less: Earnings distributed:		
Estates' and beneficiaries' accounts	6,412,669	3,765,221
Excess earnings to Special Reserve Fund, net	24,727	—
	<u>6,437,396</u>	<u>3,765,221</u>
Undistributed earnings at end of year	<u>\$1,505,418</u>	<u>\$ 764,726</u>
Special Reserve Fund		
Retained earnings at beginning of year	\$6,065,964	\$6,059,589
Add: Earnings on investments and deposits	613,892	538,510
Excess earnings from Common Fund, net	24,727	—
	<u>6,704,583</u>	<u>6,598,099</u>
Less: Deficiency of earnings to Common Fund, net	—	472,135
Payments to Provincial Treasurer toward cost of administration	60,000	60,000
	<u>60,000</u>	<u>532,135</u>
Retained earnings at end of year	<u>\$6,644,583</u>	<u>\$6,065,964</u>

PUBLIC TRUSTEE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1981

Note 1 Authority

The Public Trustee operates under the authority of The Public Trustee Act, Chapter 301, Revised Statutes of Alberta 1970.

Note 2 Significant Accounting Policies and Reporting Practices**General:**

These financial statements have been prepared in accordance with generally accepted accounting principles except for the following treatment of estates' and beneficiaries' assets and liabilities, other than those pertaining to the common fund:

Assets, other than cash, are valued at amounts estimated from information available to the Public Trustee or at nominal value and are subject to realization and adjustment as estates are administered.

Liabilities are reflected only to the extent of the recorded value of available estate assets. The Public Trustee has an undetermined liability with respect to maintenance charges at the various Provincial mental health facilities.

Administration costs:

Expenditures for the operation of the Public Trustee are paid from the General Revenue Fund of the Province and, except for \$60,000 paid to the Provincial Treasurer towards the cost of administering the special reserve fund, are not reflected in these financial statements.

Changes in financial position:

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Investments, Common Fund

Investments, at amortized cost, consist of:

	1981	1980
Government of Canada, direct and guaranteed	\$12,502,895	\$ 5,661,861
Provincial issues, direct and guaranteed	34,935,213	33,161,257
Municipal and school districts	1,081,696	1,090,817
Term deposits	22,050,000	10,200,000
	<u>\$70,569,804</u>	<u>\$50,113,935</u>
Par value	<u>\$70,909,000</u>	<u>\$49,978,000</u>
Approximate market value	<u>\$58,718,537</u>	<u>\$41,494,959</u>

Note 4 Investments, Special Reserve Fund

Investments, at amortized cost, consist of:

	1981	1980
Government of Canada, direct and guaranteed	\$4,211,969	\$4,212,274
Provincial issues, direct and guaranteed	974,156	971,616
Term deposits	1,250,000	—
	<u>\$6,436,125</u>	<u>\$5,183,890</u>
Par value	<u>\$6,448,000</u>	<u>\$5,198,000</u>
Approximate market value	<u>\$4,787,320</u>	<u>\$4,008,788</u>

Note 5 Approval of Financial Statements

These financial statements were approved by management on June 10, 1982.

TEACHERS' RETIREMENT FUND
FINANCIAL STATEMENTS
AUGUST 31, 1981

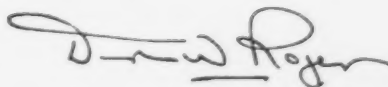
Auditor's Report
Balance Sheet
Statement of Teachers' Contributions, Including Interest
Statement of Reserves
Notes to the Financial Statements
Schedule of Fund Earnings
Schedule of Administration Expenses

AUDITOR'S REPORT

To the Board of Administrators of
the Teachers' Retirement Fund

I have examined the balance sheet of the Teachers' Retirement Fund as at August 31, 1981 and the statements of teachers' contributions, including interest and reserves for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at August 31, 1981 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of accounting for a deferred receivable and an unfunded portion of actuarial liability as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.



Edmonton, Alberta
February 11, 1982

C.A.
Auditor General

**TEACHERS' RETIREMENT FUND
BALANCE SHEET
AS AT AUGUST 31, 1981**

	1981	1980
ASSETS		
Current:		
Cash	\$ 1,464,482	\$ —
Short-term deposits	5,059,927	2,640,000
Accounts receivable (Note 4)	3,552,794	3,196,950
Accrued interest	4,374,334	3,049,592
Prepaid expenses	17,263	23,384
	<u>14,468,800</u>	<u>8,909,926</u>
Other:		
Cash	650,926	—
Short-term deposits	1,099,866	—
Accounts receivable	3,872,930	—
Advances	2,552,340	327,540
Investments (Note 5)	220,564,266	204,979,836
	<u>228,740,328</u>	<u>205,307,376</u>
Fixed:		
Office furniture and equipment	72,017	75,358
Less: Accumulated depreciation	37,545	41,026
	<u>34,472</u>	<u>34,332</u>
	<u><u>\$243,243,600</u></u>	<u><u>\$214,251,634</u></u>
LIABILITIES AND RETIREMENT FUND		
Current:		
Bank indebtedness	\$ —	\$ 169,425
Accounts payable (Note 6)	1,067,624	1,029,863
	<u>1,067,624</u>	<u>1,199,288</u>
Other:		
Accounts payable	127,691	—
Retirement fund:		
Teachers' contributions, including interest,		
Statement B	210,673,488	186,809,246
Reserves, Statement C	31,374,797	26,243,100
	<u>242,048,285</u>	<u>213,052,346</u>
	<u><u>\$243,243,600</u></u>	<u><u>\$214,251,634</u></u>

The accompanying notes are part
of these financial statements.

TEACHERS' RETIREMENT FUND
STATEMENT OF TEACHERS' CONTRIBUTIONS, INCLUDING INTEREST
FOR THE YEAR ENDED AUGUST 31, 1981

	Public School Teachers	Private School Teachers	1981 Total	1980 Total
Balance at beginning of year	\$186,461,644	\$347,602	\$186,809,246	\$165,638,066
Add:				
Contributions by teachers	28,880,040	74,941	28,954,981	24,485,427
Interest allocated to teachers' accounts	6,215,017	11,843	6,226,860	5,493,731
Contributions in respect to teachers transferred from other teachers' pension plans, net	85,336	—	85,336	129,416
Teachers' accounts reinstated	13,798	—	13,798	17,255
Contributions in respect to teachers transferred from the Superannuation Account of the Government of Canada, net	29,761	—	29,761	147,146
	<u>35,223,952</u>	<u>86,784</u>	<u>35,310,736</u>	<u>30,272,975</u>
	<u>221,685,596</u>	<u>434,386</u>	<u>222,119,982</u>	<u>195,911,041</u>
Deduct:				
Contributions of teachers pensioned during the year	5,763,098	1,737	5,764,835	4,930,051
Refunds to teachers and teachers' estates	4,720,428	2,759	4,723,187	3,938,364
Contributions in respect to teachers transferred to pension plans guaranteed by the Province of Alberta, net	948,033	—	948,033	208,788
Payments in lieu of short service annuities	10,439	—	10,439	24,592
	<u>11,441,998</u>	<u>4,496</u>	<u>11,446,494</u>	<u>9,101,795</u>
Balance at end of year	<u>\$210,243,598</u>	<u>\$429,890</u>	<u>\$210,673,488</u>	<u>\$186,809,246</u>

**TEACHERS' RETIREMENT FUND
STATEMENT OF RESERVES
FOR THE YEAR ENDED AUGUST 31, 1981**

	Province of Alberta Pension Reserve	Teachers' Pension Reserve	Private School Teachers' Pension Reserve	Short Service Annuities Reserve	1981 Total	1980 Total
Balance at beginning of year	\$ —	\$25,375,903	\$ 830,473	\$36,724	\$26,243,100	\$24,750,027
Add:						
Contributions by the Province of Alberta	27,617,777	—	—	—	27,617,777	22,580,598
Fund earnings, Schedule 1	—	26,891,955	159,614	1,724	27,053,293	19,736,176
Contributions of teachers pensioned during the year	—	5,763,098	1,737	—	5,764,835	4,930,051
Transfers from other teachers' pension plans, net	511,436	430,800	—	—	942,236	1,026,941
Contributions by teachers	85,410	392,916	—	—	478,326	577,932
Contributions by employers	66,846	—	105,253	—	172,099	164,322
Contributions in respect to teachers transferred from the Superannuation Account of the Government of Canada, net	29,761	—	—	—	29,761	147,340
Other, net	—	(419)	—	—	(419)	17,577
	<u>28,311,230</u>	<u>33,478,350</u>	<u>266,604</u>	<u>1,724</u>	<u>62,057,908</u>	<u>49,180,937</u>
	<u>28,311,230</u>	<u>58,854,253</u>	<u>1,097,077</u>	<u>38,448</u>	<u>88,301,008</u>	<u>73,930,964</u>
Deduct:						
Pension payments	26,777,568	21,882,279	10,322	—	48,670,169	41,369,229
Interest allocated to teachers' accounts	—	6,215,017	11,843	—	6,226,860	5,493,731
Administration expenses, Schedule 2	466,686	463,933	2,754	—	933,373	670,644
Death benefit payments	—	9,400	—	—	9,400	12,000
Teachers' accounts reinstated	—	13,798	—	—	13,798	17,255
Payments in lieu of short service annuities	10,439	—	—	—	10,439	24,592
Short service annuity payments	—	—	—	5,635	5,635	5,635
Contributions in respect to teachers transferred to pension plans guaranteed by the Province of Alberta, net	1,056,537	—	—	—	1,056,537	94,778
	<u>28,311,230</u>	<u>28,584,427</u>	<u>24,919</u>	<u>5,635</u>	<u>56,926,211</u>	<u>47,687,864</u>
	<u>\$ —</u>	<u>\$30,269,826</u>	<u>\$1,072,158</u>	<u>\$32,813</u>	<u>\$31,374,797</u>	<u>\$26,243,100</u>
Balance at end of year						

TEACHERS' RETIREMENT FUND
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 1981

Note 1 Authority

The Teachers' Retirement Fund operates under the authority of The Teachers' Retirement Fund Act, Chapter 361, Revised Statutes of Alberta 1970.

Note 2 Summary of Significant Accounting Policies and Reporting Practices**Other Assets and Liabilities:**

The following other assets and liabilities are excluded from current assets and liabilities because they relate to certain investment transactions which are handled on behalf of the Fund by a firm of investment managers:

Cash	\$ 650,926
Short-term deposits	1,099,866
Accounts receivable	3,872,930
Accounts payable	127,691

Investments:

Investments are recorded at cost or amortized cost where applicable. Amortization of premium or discount is calculated on a straight line basis from acquisition date to maturity date.

Gains or losses on sales of investments, including any unamortized premium or discount, are recognized in the year of disposal.

Fixed Assets:

Office furniture and equipment is recorded at cost. Depreciation is calculated on a straight line basis at 10% per annum.

Changes in Financial Position:

A statement of changes in financial position is not provided as disclosure in the financial statements is considered to be adequate.

Note 3 Change in Accounting Policy

In previous years the balance sheet disclosed as a deferred receivable and an unfunded portion of actuarial liability an amount of \$741,635,000. See Note 7 for an explanation of this amount. In accordance with a decision of the Board of Administrators the above receivable and liability are no longer reflected on the balance sheet.

Note 4 Current Accounts Receivable

Current accounts receivable consist of the following:

	1981	1980
Contributions	\$1,935,391	\$1,228,119
Province of Alberta	1,460,332	1,870,502
Other	157,071	98,329
	<u>\$3,552,794</u>	<u>\$3,196,950</u>

Note 5 Investments

Investments are summarized as follows:

	Amortized Cost	
	1981	1980
Marketable securities:		
Bonds and debentures:		
Government of Canada, direct and guaranteed	\$ 42,155,981	\$ 40,693,340
Provincial issues, direct and guaranteed	44,971,073	47,619,782
Municipal	4,691,025	5,328,411
School divisions	2,435	3,904
Hospitals	100,152	100,182
Corporations	15,874,818	16,908,214
Common shares	8,952,664	11,867,000
Preferred shares	362,871	—
	<u>117,111,019</u>	<u>122,520,833</u>
Other securities:		
Mortgages	47,104,046	34,154,080
Bonds	23,247,615	17,675,170
Preferred shares	2,812,500	2,812,500
Common shares	30,289,086	27,817,253
	<u>103,453,247</u>	<u>82,459,003</u>
	<u>\$220,564,266</u>	<u>\$204,979,836</u>

The approximate market value of marketable securities as at August 31, 1981 was \$102,624,535 (1980 \$124,959,245).

Note 6 Current Accounts Payable

Current accounts payable consist of the following:

	1981	1980
Pensions	\$ 218,292	\$ 220,466
Refunds	274,391	365,584
Other	574,941	443,813
	<u>\$1,067,624</u>	<u>\$1,029,863</u>

Note 7 Actuarial Valuation

The Act requires that an actuarial valuation be carried out at least once every 5 years. An actuarial valuation as at August 31, 1978 indicated that Fund assets would be insufficient by an amount of \$741,635,000 to meet the combined liabilities with respect to earned benefits for teachers on record at that date and those already on pension. This amount was determined in the actuarial valuation as set out in the table hereunder:

	Teachers' Portion (Section 40)	Province of Alberta Portion (Section 14)	Combined
Pensioners	\$ 24,998,000	\$ —	\$ 24,998,000
Assets	130,339,000	167,025,000	297,364,000
Liabilities	105,341,000	167,025,000	272,366,000
Unfunded portion			
Active Teachers	156,457,000	—	156,457,000
Assets	340,700,000	285,026,000	625,726,000
Liabilities	184,243,000	285,026,000	469,269,000
Unfunded portion	\$289,584,000	\$452,051,000	\$741,635,000
Total unfunded portion	<u>\$124,846,000</u>	<u>\$249,483,000</u>	<u>\$374,329,000</u>
Total unfunded portion August 31, 1973			

The actuarial valuation does not recognize any increases in pension benefits granted after August 31, 1978.

The Act also provides that the payment of all benefits is guaranteed by the Province of Alberta.

Note 8 Commitments

As at August 31, 1981 the Teachers' Retirement Fund had outstanding commitments for the acquisition of mortgages, shares and bonds amounting to \$14,543,192 (1980 \$15,733,479).

Note 9 Approval of Financial Statements

These financial statements were approved by management on February 11, 1982.

TRUST FUNDS

Schedule 1

TEACHERS' RETIREMENT FUND
SCHEDULE OF FUND EARNINGS
FOR THE YEAR ENDED AUGUST 31, 1981

Source	Interest and Dividends	Amortization of Discount (Premium), Net	Profit (Loss) on Disposals, Net	1981 Fund Earnings	1980 Fund Earnings
Bonds and debentures	\$12,118,523	\$403,387	\$ (816,427)	\$11,705,483	\$10,137,757
Mortgages	4,709,431	(2,245)	—	4,707,186	3,160,697
Shares	3,575,006	—	5,935,820	9,510,826	5,416,774
Short-term deposits	1,129,798	—	—	1,129,798	1,020,948
	<u>\$21,532,758</u>	<u>\$401,142</u>	<u>\$5,119,393</u>	<u>\$27,053,293</u>	<u>\$19,736,176</u>

Schedule 2

TEACHERS' RETIREMENT FUND
SCHEDULE OF ADMINISTRATION EXPENSES
FOR THE YEAR ENDED AUGUST 31, 1981

	1981	1980
Office salaries	\$344,313	\$287,538
Data processing and program maintenance	170,873	36,867
Bank charges and servicing of mortgages	93,206	44,782
Investment consultants	79,829	71,500
Audit fee	41,400	24,800
Office rental	37,454	29,140
Staff recruitment costs	28,340	10,414
Stationery and supplies	24,982	16,372
Postage	15,591	7,409
Rental of office equipment	11,368	4,561
Staff retirement plan	9,323	7,611
Telephone	7,256	5,776
Board expenses	6,922	7,950
Depreciation of office equipment	6,336	6,219
Group insurance	5,754	3,709
Unemployment insurance	5,588	3,970
Actuarial costs	4,735	43,188
Safekeeping and custody of securities	4,557	739
Canada Pension Plan contributions	4,124	3,569
Legal fees	4,112	16,022
Servicing of office equipment	3,661	2,718
Transportation	3,623	2,260
Conferences	3,249	7,356
Insurance	1,814	1,516
Office assistance salaries	1,510	2,798
Medical retainer	1,000	1,668
Loss on equipment disposal, net	717	3,192
Management consultants	703	4,262
Bad debts	—	6,638
Microfilming	—	429
Miscellaneous	11,033	5,671
	<u>\$933,373</u>	<u>\$670,644</u>

SURFACE RECLAMATION FUND
FINANCIAL STATEMENT
MARCH 31, 1982

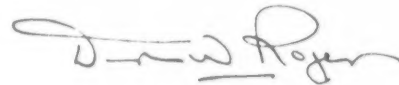
Auditor's Report
Balance Sheet
Notes to the Financial Statement

AUDITOR'S REPORT

To the Members of the Land Conservation
and Reclamation Council

I have examined the balance sheet of the Surface Reclamation Fund as at March 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the financial position of the Fund as at March 31, 1982 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
September 8, 1982

C.A.
Auditor General

**SURFACE RECLAMATION FUND
BALANCE SHEET
AS AT MARCH 31, 1982**

	ASSETS	1982	1981
Deposits in trust (Note 2)		\$3,892,416	\$6,766,349
Securities in trust with the Province of Alberta		<u>160,000</u>	<u>140,000</u>
		<u>\$4,052,416</u>	<u>\$6,906,349</u>
	LIABILITIES		
Trust Fund (Note 3)		<u>\$4,052,416</u>	<u>\$6,906,349</u>

The accompanying notes are part of this financial statement.

**SURFACE RECLAMATION FUND
NOTES TO THE FINANCIAL STATEMENT
MARCH 31, 1982**

Note 1 Authority

The Surface Reclamation Fund operates under the authority of the Land Surface Conservation and Reclamation Act, Chapter L-3, Revised Statutes of Alberta 1980. The purpose of the Fund is to hold security deposits received pursuant to the Act as an assurance that satisfactory land surface reclamation will be performed. Since all interest received by the Fund is allocated and subsequently paid to depositors, no surplus or deficit arises on the Fund's operations.

Note 2 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 3 Trust Fund

Transactions in the Trust Fund are summarized as follows:

	Cash Deposits	Securities	1982 Total	1981 Total
Balance at beginning of year	\$6,766,349	\$140,000	\$6,906,349	\$6,382,697
Security deposits received	1,231,200	60,000	1,291,200	1,666,599
Interest received	<u>717,416</u>	<u>—</u>	<u>717,416</u>	<u>737,201</u>
	8,714,965	200,000	8,914,965	8,786,497
Security deposits returned	<u>4,822,549</u>	<u>40,000</u>	<u>4,862,549</u>	<u>1,880,148</u>
Balance at end of year	<u>\$3,892,416</u>	<u>\$160,000</u>	<u>\$4,052,416</u>	<u>\$6,906,349</u>

Note 4 Bank Guarantees

In addition to the deposits in trust and securities shown on the balance sheet, the Fund held bank guarantees as at March 31, 1982 in the amount of \$15,995,495 (1981 \$2,060,394).

Note 5 Approval of Financial Statement

This financial statement was approved by management on September 8, 1982.

IMPROVEMENT DISTRICTS' TRUST ACCOUNT
FINANCIAL STATEMENTS
DECEMBER 31, 1981

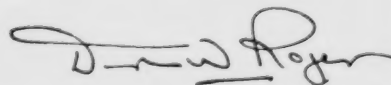
Auditor's Report
Balance Sheet
Detailed Statement of Revenue, Expenditure and Surplus
Statement of Restricted Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Municipal Affairs

I have examined the balance sheet of the Improvement Districts' Trust Account as at December 31, 1981 and the detailed statements of revenue, expenditure and surplus and the statements of restricted surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust Account as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied, after giving retroactive effect to the change in the method of accounting for interest on long-term debt referred to in Note 3(a) to the financial statements, on a basis consistent with that of the preceding year.



Edmonton, Alberta
July 23, 1982

C.A.
Auditor General

IMPROVEMENT DISTRICTS' TRUST ACCOUNT
BALANCE SHEET
AS AT DECEMBER 31, 1981

	1981	1980
ASSETS		
Current:		
Cash	\$ 25,538	\$ 20,000
Deposits in trust (Note 4)	91,731,581	71,540,088
Collections held by the Province of Alberta pending transfer	153,688	1,673,929
Accounts receivable:		
Taxes	3,771,578	2,836,433
Other	3,259,334	1,803,562
Due from the Province of Alberta, net (Note 5)	—	3,148,308
Accrued interest	2,937,878	2,063,437
Prepaid expenses	4,719	42,059
	<u>101,884,316</u>	<u>83,127,816</u>
Investments, at cost (Note 6)	1,171,065	1,171,065
Fixed, at nominal value (Notes 2 & 7)	<u>1</u>	<u>1</u>
Other:		
Unamortized portion of capital assets financed by long-term debt (Notes 2 & 9)	<u>3,185,755</u>	<u>2,312,323</u>
Trust:		
Province of Alberta general trust account	<u>1,671,379</u>	<u>865,023</u>
	<u>\$107,912,516</u>	<u>\$87,476,228</u>
LIABILITIES AND SURPLUS		
Current:		
Due to the Province of Alberta, net (Note 5)	\$ 3,473,216	\$ —
Accounts payable:		
Overpaid taxes	120,757	56,603
Other	6,767,990	8,465,260
Unexpended portion of capital grants, advances and debenture proceeds (Note 8)	6,425,430	5,704,387
Current portion of long-term debt (Note 9)	40,216	34,431
	<u>16,827,609</u>	<u>14,260,681</u>
Long-term debt (Note 9)	<u>3,145,539</u>	<u>2,277,892</u>
Surplus, Statement B	<u>49,050,973</u>	<u>34,268,416</u>
Restricted surplus, Statement C	<u>37,217,016</u>	<u>35,804,216</u>
Trust:		
Construction holdbacks	1,165,812	522,301
Tax sale surplus	49,589	49,243
Public reserve	455,978	293,479
	<u>1,671,379</u>	<u>865,023</u>
	<u>\$107,912,516</u>	<u>\$87,476,228</u>

The accompanying notes are part
of these financial statements.

IMPROVEMENT DISTRICTS' TRUST ACCOUNT **DETAILED STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS FOR THE YEAR ENDED DECEMBER 31, 1981**

Improvement District No	1	4	6	7	8	9	10	12	13	14
Revenue										
Taxes:										
General tax levy, net	\$ 5,625,974	\$ 80	\$ 656,517	\$ 324,307	\$ 1,448,750	\$ 8,892	\$ 6,244,075	\$ 26,500	\$ 51	\$ 6,405,974
Penalties and costs, net	55,228	—	6,612	37,286	21,977	4,563	26,750	3,227	—	101,828
Cancellation of prior year's taxes, net	(1,312)	—	(2,044)	—	(6)	—	—	—	(3,955)	(8,734)
	5,679,890	80	661,085	361,593	1,470,721	13,455	6,270,825	29,727	(3,904)	6,499,068
Well drilling equipment	61,862	—	44,401	1,249	74,094	—	300,751	—	—	466,098
	5,741,752	80	705,486	362,842	1,544,815	13,455	6,571,576	29,727	(3,904)	6,965,166
Provincial Grants:										
Alberta Property Tax Reduction Act, Section 29 — Municipal Assistance Grants	303,748	—	15,971	151,810	79,527	—	285,033	—	—	516,537
Agricultural Service Board Act Water systems	62,119	—	—	—	—	—	35,679	—	—	97,798
Municipal and Provincial Properties Valuation Act	8,859	—	—	(26,459)	—	—	—	—	—	—
Drainage and erosion control projects	138,065	394	7,143	10,506	42,143	321	74,205	2,079	—	162,460
Recreation Development Act	—	—	—	—	2,603	—	461	—	—	207
Neighbourhood improvement program	6,625	—	300	2,793	—	—	9,000	—	—	5,775
75th Anniversary grants	—	—	(4,209)	1,109	—	—	—	—	—	—
Other	26,248	—	100	51,573	2,589	—	37,515	—	—	39,031
	545,664	394	19,305	191,332	126,862	321	441,893	2,079	—	583,490
Mobile home licenses	12,213	—	—	1,123	—	—	38,660	—	—	22,042
Federal grants	1,021,476	3,677	(8,418)	—	6,214	4,218	(4,926)	10,471	6,827	(545)
Transfers from restricted surplus	335,000	—	—	66,600	125,385	—	374,000	—	—	596,335
Other:										
Capital grants, advances and debt service proceeds	1,499,708	—	—	7,957	—	—	510,129	—	—	1,017,181
Tax sale surplus and tax recovery leases	1,032,757	—	—	14,652	40,106	—	1,718	—	—	941
Interest	835,118	5,010	66,413	123,447	255,099	22,131	641,723	6,153	445	368,746
Sale of water	3,538	—	—	21,777	—	—	6,435	—	—	38,003
Commission, homeowners' tax discount	1,584	—	9	855	444	6	4,278	—	—	3,891
Sale of assets	—	—	—	—	—	—	—	—	—	220
Miscellaneous	26,987	—	29	3,776	29,392	—	35,449	3	—	56,872
	3,399,692	5,010	66,451	172,464	325,041	22,137	1,199,832	6,156	445	1,485,854
Total revenue	11,055,797	9,161	782,824	794,361	2,128,317	40,131	8,621,035	48,433	3,368	9,652,342
Expenditure:										
General operating:										
General government services	231,140	1,687	13,455	62,680	49,244	2,878	129,769	8,620	381	215,639
Protective services	64,899	—	—	29,534	108,732	—	64,447	—	—	138,245
Transportation services	2,570,561	—	168,400	60,508	422,624	—	2,042,015	—	—	1,970,396
Environmental health services	57,081	—	—	42,821	3,314	—	41,262	—	—	13,760
Public health and welfare services	1,680	—	—	—	4,491	—	3,257	—	—	35,145
Environmental development services	86,874	—	1,349	73,754	15,523	—	120,940	—	—	136,637
Recreation and cultural services and education	380,803	—	3,000	12,160	89,615	—	322,088	—	—	956,747
Fiscal services	3,013,022	436	405,490	207,563	911,114	26,313	3,637,189	30,786	(3,901)	4,457,847
	6,406,060	2,123	591,694	489,020	1,604,657	29,191	6,360,967	39,406	(3,520)	7,924,416
General capital:										
General government services	—	—	—	—	—	—	—	—	—	—
Protective services	147,038	—	—	161,033	40,023	—	96,790	—	—	424,396
Transportation services	—	—	—	—	—	—	—	—	—	—
Environmental health services	—	—	—	—	—	—	—	—	—	—
Public health and welfare services	—	—	—	—	—	—	—	—	—	—
Environmental development services	—	—	—	1,570	—	—	101,794	—	—	10,977
Recreation and cultural services	13	—	—	—	—	—	—	—	—	—
	147,051	—	—	162,603	40,023	—	198,584	—	—	435,373
Water operating	—	—	—	47,249	11,785	—	39,974	—	—	792
Water capital	1,293,676	—	—	70,941	9,500	—	496,340	—	—	918,811
Total expenditure	7,846,787	2,123	591,694	769,813	1,665,965	29,191	7,095,865	39,406	(3,520)	9,279,392
Excess of revenue over expenditure	3,209,010	7,038	191,130	24,548	462,352	10,940	1,525,170	9,027	6,888	372,950
Add: Surplus at beginning of year, as restated (Note 3)	3,512,452	34,461	479,694	1,269,242	1,557,430	155,640	3,870,605	49,640	(1,284)	3,739,685
	6,721,462	41,499	670,824	1,293,790	2,019,782	166,580	5,395,775	58,667	5,604	4,112,635
Less: Appropriation of surplus, net, Statement C	421,667	—	31,170	—	78,860	—	680,900	—	—	28,158
Surplus at end of year	\$ 6,299,795	\$ 41,499	\$ 639,654	\$ 1,293,790	\$ 1,940,922	\$ 166,580	\$ 4,714,875	\$ 58,667	\$ 5,604	\$ 4,084,477

TRUST FUNDS

Statement B

15	16	17	18	19	20	21	22	23	24	1981 TOTAL	1980 TOTAL
\$ 5,332,785	\$ 6,274,256	\$ 9,428,291	\$ 26,958,057	\$ 904,913	\$ 965,633	\$ 772,042	\$ 1,239,009	\$ 3,809,717	\$ 818	\$ 76,426,641	\$ 46,821,872
210	1,225	145,421	322,854	21,751	23,718	22,552	26,968	20,949	909	844,028	402,782
(21,456)	(908)	(6,237)	—	—	(253)	(71)	—	(8,047)	(11)	(53,034)	(63,085)
5,311,539	6,274,573	9,567,475	27,290,911	926,664	989,098	794,523	1,265,977	3,822,619	1,716	77,217,635	47,161,569
15,403	339,174	100,080	40,818	6,397	65,793	8,305	6,926	54,627	—	1,585,978	1,949,781
5,326,942	6,613,747	9,667,555	27,321,729	933,061	1,054,891	802,828	1,272,903	3,877,246	1,716	78,803,613	49,111,350
185,085	315,827	567,362	287,316	265,611	389,929	402,476	420,273	460,151	993	4,447,649	3,928,237
29,526	23,007	36,836	46,620	27,783	42,905	63,946	49,469	182,392	—	659,762	531,172
—	—	—	—	—	—	—	—	176,157	—	158,557	269
54,012	141,115	332,355	201,565	34,765	46,867	21,552	44,127	155,876	—	1,469,550	1,013,845
1,070	2,589	100,019	2,490	61,548	1,646	—	6,343	—	—	178,976	9,803
—	2,807	4,198	4,580	—	—	851	—	—	—	36,929	13,158
—	—	—	—	—	—	—	—	—	—	(3,100)	1,875
27,696	27,710	40,840	119,469	18,904	5,740	20,290	21,734	55,588	—	495,027	1,245,000
297,389	513,055	1,081,610	662,040	408,611	487,087	509,115	541,946	1,030,164	993	7,443,350	7,450,305
7,493	—	1,694	154,773	—	—	—	819	8,106	—	246,923	102,655
821	8	(14,243)	94,894	—	1,134	—	7	6,244	3,813	1,131,672	160,705
177,800	54,000	592,340	231,995	124,000	60,000	218,000	30,000	544,557	—	3,530,012	6,139,480
—	308,622	3,625,437	4,430,159	278,324	118,540	253,505	703,387	1,139,787	—	13,892,736	7,293,745
145	1,343	86,597	2,578	2,459	1,938	860	853	1,949	—	1,188,896	2,050,623
239,574	639,573	554,077	706,941	113,934	150,839	102,764	93,629	(82,823)	818	4,843,611	3,480,482
10,229	12,965	50,882	6,573	—	10,120	—	—	59,355	—	219,877	161,734
957	2,775	4,335	2,322	906	2,090	1,344	2,268	2,085	—	30,149	38,691
—	—	9,900	—	—	—	—	—	23,000	—	33,120	101,400
48,344	22,773	50,365	108,134	13,118	16,674	31,861	13,154	72,117	—	529,148	414,233
299,249	908,051	4,381,593	5,256,707	408,741	300,201	390,334	813,291	1,215,470	818	20,737,537	13,540,908
6,109,694	8,168,861	15,710,549	33,722,138	1,874,413	1,903,313	1,920,277	2,658,966	6,681,787	7,340	111,893,107	76,505,403
56,114	149,768	302,064	178,750	73,172	102,233	115,414	123,193	105,139	223	1,921,563	1,799,502
13,740	120,583	280,114	16,308	99,093	16,165	15,396	78,392	62,708	—	1,108,356	727,372
1,104,201	1,612,242	1,441,220	1,966,134	270,814	280,861	280,197	341,709	749,133	—	15,281,015	13,764,917
1,837	43,129	8,600	36,505	3,858	3,140	717	5,900	46,658	—	308,582	270,111
731	3,155	56,034	100,846	500	1,000	992	—	21,988	—	229,819	120,757
137,295	130,831	217,178	161,769	124,118	88,723	98,025	120,520	459,929	—	1,973,465	1,387,919
143,468	223,940	810,296	297,608	27,880	28,600	186,691	42,510	652,943	—	4,178,349	4,393,554
3,039,824	4,413,843	6,299,217	21,024,126	603,809	660,932	460,013	743,471	3,069,219	5,757	53,006,070	33,377,144
4,497,210	6,697,491	9,414,723	23,782,046	1,203,244	1,181,654	1,157,445	1,455,695	5,167,717	5,980	78,007,219	55,841,276
—	—	—	—	—	—	—	—	—	—	—	—
13,073	409,238	918,714	180,258	123,327	192,960	268,460	—	259,982	—	3,235,292	814,780
—	—	—	—	—	—	—	—	—	—	—	46,514
—	—	—	—	—	—	—	—	—	—	—	31,824
2,000	2,039	145,920	4,600	249	4,219	7,855	1,602	—	—	282,825	45,779
—	2,000	315,300	97,404	—	—	—	2,164	—	—	416,881	469,959
15,073	413,277	1,379,934	282,262	123,576	197,179	276,315	3,766	259,982	—	3,934,998	1,827,138
24,472	14,450	298,829	126,500	4,990	16,925	4,862	7,736	128,628	—	727,192	715,183
—	255,899	2,977,462	4,301,704	208,802	2,700	91,432	736,382	828,519	—	12,192,168	6,519,135
4,536,755	7,381,117	14,070,948	28,492,512	1,540,612	1,398,458	1,530,054	2,203,579	6,384,846	5,980	94,861,577	64,902,732
1,572,939	787,744	1,639,601	5,229,626	333,801	504,855	390,223	455,387	296,941	1,360	17,031,530	11,602,671
886,966	4,478,555	4,760,918	5,283,300	879,771	1,357,474	910,463	1,028,098	4,233	11,073	34,268,416	26,153,979
2,459,905	5,266,299	6,400,519	10,512,926	1,213,572	1,862,329	1,300,686	1,483,485	301,174	12,433	51,299,946	37,756,650
427,514	67,430	488,675	(178,420)	—	—	—	—	203,019	—	2,248,973	3,488,234
\$ 2,032,391	\$ 5,198,869	\$ 5,911,844	\$ 10,691,346	\$ 1,213,572	\$ 1,862,329	\$ 1,300,686	\$ 1,483,485	\$ 98,155	\$ 12,433	\$ 49,050,973	\$ 34,268,416

**IMPROVEMENT DISTRICTS' TRUST ACCOUNT
STATEMENT OF RESTRICTED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 1981**

	1981	1980
Balance at beginning of year	\$35,804,216	\$35,555,453
Add:		
Interest	4,770,754	4,077,705
Appropriation of surplus, net, Statement B	2,248,973	3,488,234
	<u>42,823,943</u>	<u>43,121,392</u>
Deduct:		
Funding of capital projects	2,076,915	1,177,696
Funding of grants	3,530,012	6,139,480
	<u>5,606,927</u>	<u>7,317,176</u>
Balance at end of year	<u>\$37,217,016</u>	<u>\$35,804,216</u>

Statement D

**IMPROVEMENT DISTRICTS' TRUST ACCOUNT
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1981**

	1981	1980
Funds were provided from:		
Excess of revenue over expenditure	\$17,031,530	\$11,602,671
Amortization of capital projects	39,616	2,515,684
	<u>17,071,146</u>	<u>14,118,355</u>
Interest earned on investment of restricted surplus *	4,770,754	4,077,705
Proceeds on issue of long-term debt	907,863	213,000
Decrease in current portion of long-term debt	—	25,117
	<u>22,749,763</u>	<u>18,434,177</u>
Funds were applied to:		
Repayment of principal on long-term debt	39,616	2,515,684
Capitalized cost of capital projects	907,863	213,000
Capital projects funded from restricted surplus	2,076,915	1,177,696
Grants funded from restricted surplus	3,530,012	6,139,480
Increase in current portion of long-term debt	5,785	—
	<u>6,560,191</u>	<u>10,045,860</u>
Increase in funds	16,189,572	8,388,317
Funds at beginning of year	68,867,135	60,478,818
Funds at end of year	<u>\$85,056,707</u>	<u>\$68,867,135</u>

Funds are defined as the amount by which current assets exceed current liabilities.

IMPROVEMENT DISTRICTS' TRUST ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1981

Note 1 Authority

The Improvement Districts' Trust Account operates under the authority of the Improvement Districts Act, Chapter I-1, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles except that:

- (i) Only those costs of capital projects financed by the issue of long-term debt are capitalized.
- (ii) The capitalized costs of capital projects are amortized each year by amounts equal to the principal repayments of the related long-term debt.

Note 3 Prior Period Adjustments**a) Change in Accounting Policy**

During the year, the Trust Account changed its method of accounting for interest on long-term debt from the cash method to the accrual method. This change which has been applied retroactively has increased 1980 accounts payable and fiscal services expenditure by \$88,444 and decreased the 1980 excess of revenue over expenditure and 1980 closing surplus by a corresponding amount. In the current year, the change increased fiscal services expenditure and decreased excess of revenue over expenditure and closing surplus by \$28,647 and increased accounts payable by \$117,091.

b) Correction of Prior Period Errors, Net

The opening balance of the following accounts has been adjusted to correct the previously reported balances as follows:

Decrease amount due from the Province of Alberta	\$285,000
Decrease amount of unexpended portion of capital grants, advances and debenture proceeds	(277,896)
Decrease amount of surplus	(7,104)
	<u>\$ —</u>

The effect of the above changes on opening surplus for 1981 is summarized as follows:

Surplus, beginning of year as previously reported	\$34,363,964
Less:	
Adjustment for change in accounting policy	88,444
Correction of prior period errors, net	7,104
	<u>95,548</u>
Surplus, beginning of year as restated	<u>\$34,268,416</u>

Note 4 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 5 Due From (To) the Province of Alberta, Net

	1981	1980
Due from the Province of Alberta:		
Homeowners' tax discounts	\$ 542,855	\$ 452,551
Grants	6,609,222	5,665,979
Other	4,383,628	2,621,222
	<u>11,535,705</u>	<u>8,739,752</u>
Due to the Province of Alberta:		
School Foundation Program Fund	11,527,679	—
Administration	1,026,238	878,334
Assessment costs	284,342	175,685
Other	2,170,662	4,537,425
	<u>15,008,921</u>	<u>5,591,444</u>
	<u><u>\$(3,473,216)</u></u>	<u><u>\$3,148,308</u></u>

Note 6 Investments, at Cost

Investments are summarized as follows:

	1981	1980
Government of Canada debentures, par value \$1,200,000	\$ 1,169,675	\$ 1,169,675
Alberta Municipal Financing Corporation shares	1,390	1,390
	<u>\$ 1,171,065</u>	<u>\$ 1,171,065</u>
Approximate market value	<u>\$ 992,400</u>	<u>\$ 985,390</u>

Note 7 Fixed Assets

The accumulated cost of fixed assets acquired by improvement districts to December 31, 1981, including the unamortized cost of capital projects (See Note 2), amounted to approximately \$ 39,240,000.

Note 8 Unexpended Portion of Capital Grants, Advances and Debenture Proceeds

This account is comprised of that portion of funds allocated to specific capital projects that remain unexpended at December 31, 1981. During the year these funds are transferred to revenue to offset project expenditures not specifically funded by Improvement District surplus funds.

	1981	1980
Balance at beginning of year	\$ 5,704,387	\$ 606,766
Add:		
Debenture proceeds received	907,863	213,000
Debenture proceeds receivable	1,458,167	1,486,310
Transferred from restricted surplus, Statement C	2,076,915	1,177,696
Capital grants: Alberta Environment	10,027,797	8,182,410
Other	143,037	1,331,950
	<u>14,613,779</u>	<u>12,391,366</u>
	<u>20,318,166</u>	<u>12,998,132</u>
Deduct:		
Transferred to revenue	13,892,736	7,293,745
Balance at end of year	<u><u>\$ 6,425,430</u></u>	<u><u>\$ 5,704,387</u></u>

Note 9 Long-Term Debt

	1981	1980
Advances:		
Central Mortgage and Housing Corporation:		
7½% maturing to 1999	\$ 106,225	\$ 108,953
7¼% maturing to 1999	26,394	27,045
	<u>132,619</u>	<u>135,998</u>
Alberta Housing Corporation:		
7¼% maturing to 2001	103,683	105,806
Debentures:		
Alberta Municipal Financing Corporation:		
8½%, 1970 issue maturing to 1995	20,350	21,096
7¼%, 1973 issue maturing to 1998	100,074	102,889
9¼%, 1974 issue maturing to 1999	14,003	14,302
10½%, 1975 issue maturing to 2000	153,139	155,708
10½%, 1975 issue maturing to 2001	38,845	39,425
10%, 1976 issue maturing to 2001	50,563	51,365
9¼%, 1977 issue maturing to 2002	60,690	61,640
9¼%, 1977 issue maturing to 2002	75,823	77,010
9¼%, 1977 issue maturing to 2002	306,798	311,600
9¼%, 1978 issue maturing to 2003	347,038	351,610
9¼%, 1978 issue maturing to 2003	124,934	126,580
9¼%, 1978 issue maturing to 2003	227,009	230,000
9¼%, 1978 issue maturing to 2003	65,829	66,696
10¼%, 1979 issue maturing to 2004	244,946	247,598
12½%, 1980 issue maturing to 2005	211,549	213,000
16½%, 1981 issue maturing to 2006	23,200	—
18¼%, 1981 issue maturing to 2006	179,000	—
18¼%, 1981 issue maturing to 2006	141,153	—
16½%, 1981 issue maturing to 2006	127,700	—
19%, 1981 issue maturing to 2006	96,000	—
19%, 1981 issue maturing to 2006	340,810	—
	<u>2,949,453</u>	<u>2,070,519</u>
Amount repayable within one year	3,185,755	2,312,323
	<u>40,216</u>	<u>34,431</u>
	<u>\$3,145,539</u>	<u>\$2,277,892</u>

Anticipated requirements to meet long-term debt repayments during the next five years are as follows:

1982 — \$40,216
1983 — \$44,219
1984 — \$48,644
1985 — \$53,539
1986 — \$58,959

Note 10 Comparative Figures

The 1980 figures have been restated where necessary to conform to the 1981 presentation.

Note 11 Approval of Financial Statements

These financial statements were approved by management on July 23, 1982.

METIS SETTLEMENTS TRUST FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Unexpended Funds
Notes to the Financial Statements

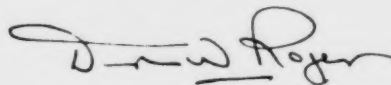
AUDITOR'S REPORT

To the Minister of Municipal Affairs

I have examined the balance sheet of the Metis Settlements Trust Fund as at March 31, 1982 and the statement of revenue, expenditure and unexpended funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
September 24, 1982



C.A.
Auditor General

Statement A

METIS SETTLEMENTS TRUST FUND
BALANCE SHEET
AS AT MARCH 31, 1982

	ASSETS	1982	1981
Deposits in trust (Note 2)		\$ 996,548	\$1,769,155
Due from the Government of Canada		454,737	—
		<u>\$1,451,285</u>	<u>\$1,769,155</u>
	LIABILITIES		
Unexpended funds, Statement B		<u>\$1,451,285</u>	<u>\$1,769,155</u>
The accompanying notes are part of these financial statements.			

Statement B

METIS SETTLEMENTS TRUST FUND
STATEMENT OF REVENUE, EXPENDITURE AND UNEXPENDED FUNDS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Revenue:		
Interest	\$ 255,868	\$ 225,354
Government of Canada	454,737	—
	<u>710,605</u>	<u>225,354</u>
Expenditure:		
Grants	1,028,475	188,483
Excess of revenue over expenditure	(317,870)	36,871
Unexpended funds at beginning of year	1,769,155	1,732,284
Unexpended funds at end of year	<u>\$1,451,285</u>	<u>\$1,769,155</u>

METIS SETTLEMENTS TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Metis Settlements Trust Fund operates under the authority of the Department of Municipal Affairs Act, Chapter D-25, Revised Statutes of Alberta 1980.

Note 2 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 3 Transactions and Unexpended Funds by Settlement

The transactions and unexpended funds by settlement are summarized as follows:

Settlement	Unexpended Funds March 31, 1981	For the Year Ended March 31, 1982		Unexpended Funds March 31, 1982
		Revenue	Expenditure	
Big Prairie	\$ 164,328	\$ 64,989	\$ 79,475	\$ 149,842
Caslan	238,367	81,155	180,000	139,522
East Prairie	85,688	51,715	75,000	62,403
Elizabeth	116,622	54,255	78,000	92,877
Fishing Lake	207,142	84,295	110,000	181,437
Gift Lake	322,361	51,198	27,000	346,559
Kikino	351,952	143,455	194,000	301,407
Paddle Prairie	282,695	179,543	285,000	177,238
	<u>\$1,769,155</u>	<u>\$710,605</u>	<u>\$1,028,475</u>	<u>\$1,451,285</u>

Note 4 Changes in Financial Position

A statement of changes in financial position has not been provided as disclosure in these financial statements is considered to be adequate.

Note 5 Approval of Financial Statements

These financial statements were approved by management on September 24, 1982.

SPECIAL AREAS BOARD
FINANCIAL STATEMENTS
DECEMBER 31, 1981

Auditor's Report

General Revenue Fund and General Capital Fund Combined Balance Sheet
Statement of General Capital Fund Surplus
Statement of General Revenue Fund Revenue, Expenditure and Surplus
Statement of General Revenue Fund Restricted Surplus
Statement of General Revenue Fund Changes in Financial Position
Notes to the Financial Statements

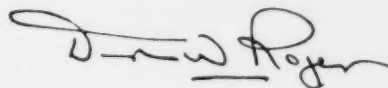
AUDITOR'S REPORT

To the Minister of Municipal Affairs

I have examined the general revenue fund and general capital fund combined balance sheet of the Special Areas Board as at December 31, 1981 and the statements of general capital fund surplus, general revenue fund revenue, expenditure and surplus, general revenue fund restricted surplus and general revenue fund changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
June 9, 1982



C.A.
Auditor General

**SPECIAL AREAS BOARD
GENERAL REVENUE FUND AND GENERAL CAPITAL FUND
COMBINED BALANCE SHEET
AS AT DECEMBER 31, 1981**

	1981	1980
ASSETS		
Current:		
Collections held by Province of Alberta	\$ 178,099	\$ 604,173
pending transfer	4,423,512	4,852,772
Deposits in trust (Note 3)	1,569,714	487,708
Accounts and taxes receivable	925,621	1,165,515
Inventories (Note 2)	<u>7,096,946</u>	<u>7,110,168</u>
Alberta Municipal Financing Corporation shares, at cost	150	150
Fixed, at cost less accumulated depreciation (Notes 2 & 5)	6,589,486	5,306,605
	<u>13,686,582</u>	<u>12,416,923</u>
Trust:	119,912	270,076
Province of Alberta general trust account	<u>\$13,806,494</u>	<u>\$12,686,999</u>
LIABILITIES AND SURPLUS		
Current:	\$ 962,466	\$ 792,095
Due to Province of Alberta, net (Note 4)	540,591	814,739
Accounts payable	149,134	92,405
Deferred revenue	—	142,516
Construction holdbacks	<u>1,652,191</u>	<u>1,841,755</u>
Surplus:	6,589,486	5,306,605
General capital fund, Statement B	3,761,669	3,585,807
General revenue fund, Statement C		
General revenue fund restricted, Statement D (Note 6)	1,633,236	1,682,756
	<u>12,034,391</u>	<u>10,575,168</u>
	<u>13,686,582</u>	<u>12,416,923</u>
Trust:	20,304	84,992
Security deposits	629	629
Public reserve	98,979	184,455
Construction and gravel holdbacks	<u>119,912</u>	<u>270,076</u>
	<u>\$13,806,494</u>	<u>\$12,686,999</u>

The accompanying notes are part
of these financial statements.

SPECIAL AREAS BOARD
STATEMENT OF GENERAL CAPITAL FUND SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
Balance at beginning of year	<u>\$5,306,605</u>	<u>\$2,606,027</u>
Add: Purchase of fixed assets (Note 2):		
General revenue fund	1,817,894	1,550,505
General revenue fund restricted surplus	<u>—</u>	<u>1,600,000</u>
	1,817,894	3,150,505
	<u>7,124,499</u>	<u>5,756,532</u>
Less: Depreciation (Note 2)	521,502	393,016
Loss on disposal of fixed assets	<u>13,511</u>	<u>56,911</u>
	535,013	449,927
Balance at end of year	<u><u>\$6,589,486</u></u>	<u><u>\$5,306,605</u></u>

SPECIAL AREAS BOARD
STATEMENT OF GENERAL REVENUE FUND REVENUE,
EXPENDITURE AND SURPLUS FOR THE YEAR ENDED DECEMBER 31, 1981

	REVENUE	1981	1980
Taxes:			
General		\$ 4,643,676	\$ 3,856,348
Grazing		847,763	812,976
Oil well drilling		87,610	92,652
		<u>5,579,049</u>	<u>4,761,976</u>
Leases:			
Grazing		1,078,395	990,335
Mineral surface		643,051	509,198
Other		247,571	219,275
		<u>1,969,017</u>	<u>1,718,808</u>
Provincial Grants:			
Roads		2,362,048	1,208,162
Municipal assistance		762,587	756,218
Other		216,552	354,185
		<u>3,341,187</u>	<u>2,318,565</u>
Other:			
Crop shares		1,954,308	1,508,785
Interest		656,992	303,109
Community pasture fees		303,080	243,748
Wheat Board adjustments		589,775	171,910
Fees		154,234	73,228
Sand and gravel		206,051	55,116
Miscellaneous		424,909	347,065
		<u>4,289,349</u>	<u>2,702,961</u>
Total revenue		<u>15,178,602</u>	<u>11,502,310</u>
	EXPENDITURE		
General Administrative Services:			
Administration salaries		688,366	614,882
Assessment costs		68,336	51,151
Other		246,631	219,524
		<u>1,003,333</u>	<u>885,557</u>
Protective Services		<u>114,803</u>	<u>89,980</u>
Transportation Services:			
Wages		2,153,211	1,652,236
Gravel		1,199,203	998,696
Oil for roads		1,078,494	819,305
Machinery repairs		544,511	610,781
Gas and oil		373,175	297,826
Gravel crushing		591,958	426,188
Other		1,887,136	662,155
		<u>7,827,688</u>	<u>5,467,187</u>
Public Health and Welfare Services		<u>46,410</u>	<u>23,608</u>
Environmental Development Services:			
Community pastures		220,329	203,222
Agricultural Services Board		153,643	129,427
Grass seed		82,761	126,085
75th Anniversary grant		—	113,017
Other		—	690
		<u>456,733</u>	<u>572,441</u>
Recreational and Cultural Services		<u>141,372</u>	<u>162,066</u>
Fiscal Services:			
School requisitions		3,148,557	2,572,411
Purchase of fixed assets (Note 2)		1,817,894	1,550,505
Senior citizens homes		288,694	242,914
Other		157,256	51,064
		<u>5,412,401</u>	<u>4,416,894</u>
Total expenditure		<u>15,002,740</u>	<u>11,617,733</u>
Excess of revenue over expenditure		175,862	(115,423)
Add: General revenue fund surplus at beginning of year		<u>3,585,807</u>	<u>3,701,230</u>
General revenue fund surplus at end of year		<u>\$ 3,761,669</u>	<u>\$ 3,585,807</u>

Statement D

SPECIAL AREAS BOARD
STATEMENT OF GENERAL REVENUE FUND RESTRICTED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
Revenue:		
Interest	\$ —	\$ 392,330
Unclaimed surplus on tax recovery	480	—
	<u>480</u>	<u>392,330</u>
Expenditure:		
Construction of Vehicle Service Shop	—	1,600,000
Excess of revenue over expenditure	480	(1,207,670)
Add: General revenue fund restricted surplus at beginning of year	1,682,756	2,890,426
General revenue fund restricted surplus at end of year	<u>\$1,683,236</u>	<u>\$1,682,756</u>

Statement E

SPECIAL AREAS BOARD
STATEMENT OF GENERAL REVENUE FUND
CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
Funds were provided from:		
Operations	\$ 175,862	\$ (115,423)
Restricted surplus	480	(1,207,670)
Decrease (increase) in collections held by the Province of Alberta pending transfer	426,074	(320,887)
Decrease in deposits in trust	429,260	1,708,199
Decrease (increase) in inventories	239,894	(186,476)
Increase (decrease) in amount due to the Province of Alberta	170,371	(440,877)
Increase in deferred revenue	56,729	56,715
	<u>\$1,498,670</u>	<u>\$ (506,419)</u>
Funds were applied to:		
Increase in accounts and taxes receivable	\$1,082,006	\$ 94,220
Decrease (increase) in accounts payable	274,148	(483,988)
Decrease (increase) in construction holdbacks	142,516	(116,651)
	<u>\$1,498,670</u>	<u>\$ (506,419)</u>

SPECIAL AREAS BOARD
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1981

Note 1 Authority

The Special Areas Board operates under the authority of The Special Areas Act, Chapter 349, Revised Statutes of Alberta 1970.

Note 2 Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles except that:

- (i) Revenues from crop shares and Wheat Board adjustments are recorded on a cash received basis. Accordingly, an undetermined amount of revenue receivable from these sources is not reflected in these financial statements.
- (ii) Fixed assets are charged to expense at date of acquisition. The cost of fixed assets acquired is credited to General Capital Fund, against which is charged annual depreciation as follows:

Depreciation on automotive equipment is calculated on cost at the following rates:

First year	— 25%
Second year	— 15%
Subsequent years	— 10%

Other fixed assets are depreciated on a straight line basis at the following rates:

Buildings	— 5%
Road Machinery and equipment	— 10%
Office equipment	— 10%
Miscellaneous	— 5%

Fixed assets are depreciated to a residual value equal to the annual rate of depreciation (automotive equipment 10%).

- (iii) Inventory is valued at the lower of cost or net realizable value.

Note 3 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 4 Due to Province of Alberta, net

The net amount due to the Province of Alberta is comprised of the following:

	1981	1980
Due to the Province of Alberta:		
Salaries	\$2,466,784	\$1,936,198
Road survey charges	118,917	84,974
Other	122,864	72,123
	<u>2,708,565</u>	<u>2,093,295</u>
Due from the Province of Alberta:		
Grants	1,721,412	1,278,010
Property tax reduction plan	18,090	23,190
Other	6,597	—
	<u>1,746,099</u>	<u>1,301,200</u>
	<u>\$ 962,466</u>	<u>\$ 792,095</u>

Note 5 Fixed Assets and Depreciation

Fixed assets are comprised of the following:

	Cost	Accumulated Depreciation	1981 Net Book Value	1980 Net Book Value
Land	\$ 111,702	\$ —	\$ 111,702	\$ 94,082
Buildings	3,407,958	332,515	3,075,443	2,614,749
Road machinery and equipment	5,138,711	2,204,656	2,934,055	2,236,655
Automotive equipment	864,847	445,423	419,424	321,731
Office equipment	34,137	13,700	20,437	8,601
Miscellaneous	49,543	21,118	28,425	30,787
	<u>\$9,606,898</u>	<u>\$3,017,412</u>	<u>\$6,589,486</u>	<u>\$5,306,605</u>

TRUST FUNDS

Note 6 General Revenue Fund Restricted Surplus

Under the authority of The Municipal Debt Reduction Act, Chapter 21, Statutes of Alberta 1979, the Special Areas Board was allocated \$3,130,500 in 1979. The Board had no eligible debt against which to apply any portion of this amount and therefore allocated it to a restricted surplus account to be used for expenditures as specified by the Board.

Note 7 Contractual Obligations

As at December 31, 1981 the Board had a contractual obligation in the amount of approximately \$34,700 for the construction of a District Office at Consort.

Note 8 Approval of Financial Statements

These financial statements were approved by management on June 9, 1982.

CONSOLIDATED CASH INVESTMENT TRUST FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

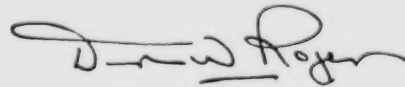
Auditor's Report
Balance Sheet
Statement of Income
Notes to the Financial Statements
Schedule — Due to Depositors

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the balance sheet of the Consolidated Cash Investment Trust Fund as at March 31, 1982 and the statement of income for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
October 7, 1982

C.A.
Auditor General

CONSOLIDATED CASH INVESTMENT TRUST FUND
BALANCE SHEET
MARCH 31, 1982

Statement A

	1982	1981
ASSETS		
Accrued interest	\$ 5,825,420	\$ 14,774,178
Investments (Note 3)	<u>1,088,018,482</u>	<u>1,213,696,320</u>
	<u>\$1,093,843,902</u>	<u>\$1,228,470,498</u>
LIABILITIES		
Accounts payable (Note 4)	\$ 3,046,120	\$ 1,683,590
Due to depositors, Schedule I	<u>1,090,797,782</u>	<u>1,226,786,908</u>
	<u>\$1,093,843,902</u>	<u>\$1,228,470,498</u>

The accompanying notes are part
of these financial statements.

CONSOLIDATED CASH INVESTMENT TRUST FUND
STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1982

Statement B

	1982	1981
Investment income	\$158,378,803	\$162,898,962
Distributions to depositors	<u>\$158,378,803</u>	<u>\$162,898,962</u>

CONSOLIDATED CASH INVESTMENT TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Consolidated Cash Investment Trust Fund operates under the authority of the Financial Administration Act, Chapter F-9, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

- (a) Investments are valued at cost. Cost includes the amount of applicable amortization of discount using the straight line method over the life of the investments.
- (b) Investments and payables in respect of forward exchange contracts denominated in foreign currency are translated at the current rate of exchange at the balance sheet date. Unrealized exchange gains or losses which relate to the translation of hedged monetary assets are deferred.
- (c) A statement of changes in financial position has not been provided as disclosure in these financial statements is considered to be adequate.

Note 3 Investments

	1982	1981
Bearer deposit notes	\$ 304,479,585	\$ 146,549,523
Deposit receipts	279,265,338	119,792,025
Treasury bills	140,893,805	292,880,222
Short-term promissory notes	130,081,379	409,654,729
Mid-term promissory notes	121,559,534	100,984,573
Bankers' acceptances	70,711,921	24,974,939
Certificates of deposit	28,026,920	95,014,946
Guaranteed investment certificates	13,000,000	19,000,000
Government of Canada bonds	—	4,845,363
	<u>\$1,088,018,482</u>	<u>\$1,213,696,320</u>

The market value of investments is estimated to approximate cost.

Note 4 Accounts Payable

	1982	1981
Forward exchange contracts:		
Payables in foreign currency	\$ 319,334,521	\$ 111,027,347
Receivables in Canadian dollars	(316,866,204)	(109,229,193)
Deferred translation gains and losses		
and discounts or premiums on		
foreign currency items	577,803	(114,564)
	<u>\$ 3,046,120</u>	<u>\$ 1,683,590</u>

Note 5 Approval of Financial Statements

These financial statements were approved by management on October 7, 1982.

TRUST FUNDS

Schedule 1

CONSOLIDATED CASH INVESTMENT TRUST FUND
DUE TO DEPOSITORS
MARCH 31, 1982

	1982	1981
Advanced Education Endowment Fund		
General Account	\$ 4,190,144	\$ —
Northern Alberta Institute of Technology		
Account	37,426	—
Southern Alberta Institute of Technology		
Account	67,663	—
Alberta Agricultural Development Corporation	27,931,720	7,004,533
Alberta Agricultural Research Trust	57,327	29,119
Alberta Art Foundation	1,099,741	837,616
Alberta Environmental Research Trust	489,962	121,093
Alberta Heritage Foundation for Medical		
Research	2,796,206	1,091,272
Alberta Heritage Foundation for Medical		
Research Endowment Fund	45,822,862	9,296,683
Alberta Heritage Savings Trust Fund	65,355,640	48,710,419
Alberta Heritage Scholarship Fund	6,734,046	—
Alberta Home Mortgage Corporation		
Loans Fund Transfer Account	—	25,052
Long-Term Insurance Account	—	3,613,086
Mortgage Insurance Account	20,007,385	6,885,311
Alberta Housing Corporation		
Capital Fund	5,372,098	365,819
Operating Fund	23,083,285	23,077,068
Alberta Motion Picture Development Corporation	171,000	—
Alberta Municipal Financing Corporation		
Bond Redemption Account	53,557	148,639
Coupon Account	351,718	373,909
General Account	7,932,166	5,758,935
Sinking Fund	50,804,743	29,402,949
Alberta Opportunity Company	2,381,032	2,008,522
Alberta Planning Fund	3,323,890	1,829,712
Alberta Racing Commission		
Current Account	305,684	145,491
Reserve Fund	122,640	105,038
Alberta Resources Railway Corporation		
Bond Redemption Account	1,039	5,211
Coupon Account	2,855	5,448
General Account	861,870	876,022
Sinking Fund	7,683,353	4,929,716
Alberta Universities Commission		
Bond Redemption Account	7,000	7,000
Coupon Account	39,435	36,960
Sinking Fund	3,811,791	2,062,786
Amateur Hockey Trust Fund	149,037	—
Bentley General Hospital	190,179	—
Calgary General Hospital	277,188	215,346
Court Automation Project System		
Disbursement Account	404,585	—
Cardston Municipal Hospital District No. 5	120,528	982,513
Central Registry Assurance Fund	243,895	248,607
Child Welfare Trust	124,511	184,971
Child Welfare Family Allowance Trust	164,001	158,747
City of Calgary Pension Fund Trust	6,980,793	5,978,856
City of Edmonton — Royal Alexandra Hospital	1,186,049	846,460
City of Red Deer	391,853	335,611
County of Ponoka No. 3	1,145,540	981,123
County of Stettler No. 6	—	2,322,381
Crop Reinsurance Fund of Alberta	21,489,109	17,399,311
Dental Plan Trust Account	2,723,097	—
Edmonton and Rural Auxiliary Hospital and		
Nursing Home District No. 24	85,797	206,934
Edson Nursing Home District No. 25	461	13,440
Elnora General Hospital	709,905	—
Empress Municipal Hospital	1,004,669	—
Fines and Costs Distribution Trust	8,281,547	10,576,902
Fish and Wildlife Habitat Fund	64,596	39,851
Forest Development Research Trust Fund	297,950	170,049
Fort McMurray General and Auxiliary Hospital		
and Nursing Home District No. 99	65,428	635,615
Fort Saskatchewan General Hospital District		
No. 98	23,948	50,962
Gas Alberta Operating Fund	5,865,602	5,830,740
General Hospital (Grey Nuns) of Edmonton	1,213,665	366,781
Glenbow-Alberta Institute		
General Account	354,805	477,046
Trust Fund Account	2,793,859	2,581,169

	\$	27,248	\$	—
Glendon Municipal Hospital				
Grande Prairie General and Auxiliary Hospital and Nursing Home District No. 14	1,262,806		2,454,387	
High River General Hospital and Nursing Home District No. 11	1,291,762		629,953	
Hinton General Hospital District No. 76	6,586		10,603	
Homestead Lease Loan Fund	592,609		592,609	
Horned Cattle Purchases Act Trust Account	1,669,232		1,872,337	
Improvement Districts' Trust Account	79,513,163		60,276,522	
Innisfail Municipal Hospital District No. 16	1,003,256		13,973	
John Joseph Collett Memorial Scholarship Fund	3,701		341	
Lac La Biche General Hospital and Nursing Home District No. 78	5,037,474		—	
Land Purchase Fund	10,020,994		940,184	
Lethbridge Railway Relocation Fund	—		26,926,524	
Walter C. MacKenzie Health Sciences Centre	7,474,976		—	
Manning Municipal Hospital District No. 70	56,094		52,610	
Medicine Hat General and Auxiliary Hospital and Nursing Home District No. 69	449,158		10,110	
Metis Population Betterment Trust	2,405,596		2,065,184	
Metis Settlements Trust Fund	996,548		1,769,155	
Metro-Calgary and Rural General Hospital District No. 93	2,550,784		—	
Mildred Rowe Weston Estate Trust	58,494		53,154	
Misericordia Hospital	967,440		853,695	
Motion Picture Development Fund	3,254,410		—	
Motor Vehicle Accident Claims Fund	11,052,509		5,841,241	
Municipal District of Acadia No. 34	—		117,269	
Myram Municipal Hospital District No. 23	25,668		243,535	
Natural Gas Rebates Fund	6,257,674		—	
Northern Alberta Institute of Technology Scholarship Trust	18,929		15,413	
Our Lady's Hospital- Vilna	916,099		—	
Pension Fund	59,346,149		395,556,287	
Province of Alberta	6,900		6,900	
Bond Redemption Account	345,867,514		336,747,676	
General Revenue Fund	11,694,206		9,104,358	
General Sinking Fund	48,814,496		39,589,602	
General Trust Account	274,030		272,947	
New Coupon Account	2,132,334		1,958,387	
Recreation, Parks and Wildlife Foundation	—		—	
Red Deer General and Auxiliary Hospital and Nursing Home District No. 15	37,320		651,834	
Rimbey General and Auxiliary Hospital and Nursing Home District No. 52	163,210		455,703	
Rocky Mountain House General Hospital and Nursing Home District No. 49	17,196		20,562	
St. John's Hospital, Edson	119		3,479	
St. Joseph's Hospital	186,578		—	
A.L. Sifton Estate Trust	248,408		210,681	
Sister Servants of Mary Immaculate	54,874		61,663	
Slave Lake General Hospital and Nursing Home District No. 101	108,334		102,858	
Southern Alberta Institute of Technology Scholarship Trust	116,566		20,825	
Special Areas Board Trust Account	4,406,267		3,474,083	
Students Loan Fund	21,720		33,013	
Summer Village of Seba Beach	—		42,574	
Summer Village of Sundance Beach	14,703		12,592	
Surface Reclamation Fund	3,838,743		6,766,349	
Town of Bruderheim	37,181		31,844	
Town of Carstairs	4,258		3,647	
Ultimate Heir Trust Fund "A"	256,694		382,266	
Ultimate Heir Trust Fund "B"	645,313		768,005	
University of Alberta Hospitals	1,573,321		195	
University of Calgary Sinking Fund	—		97,992	
Utility Companies Income Tax Rebates Fund	59,460,306		69,874,027	
Vermilion General, Auxiliary Hospital and Nursing Home District No. 2	94,457		1,202,230	
Viking General Hospital and Nursing Home District No. 10	243,536		480,539	
Village of Strome	80,560		82,739	
Wheat Board Money Trust Account	63,309		55,226	
Whitecourt General Hospital District No. 97	964,241		—	
Wildlife Damage Fund	993,802		332,266	
Wildlife Depredation Trust	198,136		77,523	
Workers' Compensation Board Accident Fund	346,137		179,255	
General Account	54,736,544		30,074,053	
Long-Term Account	19,585,235		23,957,105	
	<u>\$1,090,797,782</u>		<u>\$1,226,786,908</u>	

TRUST FUNDS

GENERAL TRUST ACCOUNT
FINANCIAL STATEMENT
MARCH 31, 1982

Auditor's Report
Statement of Assets and Liabilities
Notes to the Financial Statement
Schedule of Depositors' Accounts

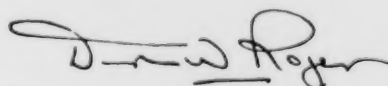
AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the statement of assets and liabilities of the General Trust Account as at March 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the financial position of the General Trust Account as at March 31, 1982 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
November 17, 1982



C.A.
Auditor General

**GENERAL TRUST ACCOUNT
STATEMENT OF ASSETS AND LIABILITIES
MARCH 31, 1982**

	<u>1982</u>	<u>1981</u>
ASSETS		
Cash	\$ 121,696	\$ 105,971
Deposit in the Consolidated Cash Investment		
Trust Fund of the Province of Alberta	46,416,197	36,105,835
Accrued interest	16,699	16,699
Investment (Note 1)	4,552,000	4,552,000
Damage and security deposits held (Note 2)	26,857,633	31,111,078
	<u>\$ 77,964,225</u>	<u>\$ 71,891,583</u>
LIABILITIES		
Accounts payable	\$ 190,318	\$ 122,753
Due to depositors — Province of Alberta	436,048	268,590
— other, Schedule 1	77,337,859	71,500,240
	<u>\$ 77,964,225</u>	<u>\$ 71,891,583</u>

The accompanying notes are part
of this financial statement.

TRUST FUNDS

GENERAL TRUST ACCOUNT
NOTES TO THE FINANCIAL STATEMENT
MARCH 31, 1982

Note 1 Investment

The investment is valued at cost. At March 31 it is comprised of:

	<u>1982</u>	<u>1981</u>
\$4,552,000 4 1/2% Government of Canada bonds maturing on September 1, 1983 (market value, 1982 \$3,964,791; 1981 \$3,746,295)	<u>\$ 4,552,000</u>	<u>\$ 4,552,000</u>

Note 2 Damage and Security Deposits Held

Damage and security deposits are held pending satisfactory completion of contract work or securing satisfactory performance of some act as required by legislation. At March 31 the par or nominal value of the deposits amounts to:

	<u>1982</u>	<u>1981</u>
Promissory notes	\$ 9,575,930	\$ 10,615,838
Government of Canada bonds, direct and guaranteed	6,655,950	9,535,050
Term deposits	5,930,497	4,906,610
Certificates of deposit	3,662,643	4,985,256
Provincial bonds, direct and guaranteed	921,500	906,500
Deposit receipts	87,670	139,600
Savings certificates	20,442	19,223
Corporate bonds	3,000	3,000
Performance bonds, guarantees, etc.	<u>1</u>	<u>1</u>
	<u>\$ 26,857,633</u>	<u>\$ 31,111,078</u>

Note 3 Approval of Financial Statement

This financial statement was approved by management on November 17, 1982.

GENERAL TRUST ACCOUNT
SCHEDULE OF DEPOSITORS' ACCOUNTS
MARCH 31, 1982

	1982	1981
Advanced Education and Manpower:		
General	\$ 25,000	\$ —
Southern Alberta Institute of Technology — Security Deposits	30,393	47,143
Agriculture:		
Canadian Dairy Commission	554,320	438,184
General	55,507	50,859
Surface Rights Board — Calgary	5,203	21,021
Surface Rights Board — Edmonton	32,210	2,933
4H Trust Account	24,635	1,270
Attorney General:		
General	282,914	58,508
Consumer and Corporate Affairs:		
General	48,793	22,981
Culture:		
Contract Holdbacks	895	14,014
C.O. Nickle donation	37,200	37,200
Economic Development:		
Contract Holdbacks	3,346	4,950
Trade Show and Conference Account	104,000	56,500
Energy and Natural Resources:		
Alberta Oil Sands Technology and Research Authority — Contract Holdbacks	279,801	163,549
Fish Hatchery Trust	9,424	9,424
Fish and Wildlife — General	41,500	41,500
Forests Act — Securities Trust	2,266,747	3,423,307
General	2,091,881	1,291,272
Mines and Minerals Act — Securities Trust	22,976,810	26,598,104
Oil and Gas Conservation Act — Securities Trust	5,499,902	5,501,942
Environment:		
Contract Holdbacks	10,714,418	2,969,821
General	535,671	122,758
Executive Council:		
Alberta Research Council	4,804,840	1,445,107
Government Services:		
General	355,181	211,924
Housing and Public Works:		
Contract Holdbacks	17,891,499	18,427,428
Housing and Public Works Act — Securities Trust	210,439	1,697,417
Mountain View Regional Water System	200	200
Labour:		
Employment Standards — Securities Trust	75,023	65,410
Industrial Wages — Securities Trust	448,881	452,364
Municipal Affairs:		
District Taxation Trust	70,721	—
General	13,946	1,073,353
Security Deposits	—	79,588
Suspense	16,553	177,337
Tax Recovery Trust	496,320	358,868
Recreation and Parks:		
General	351,174	199,557
Social Services and Community Health:		
General	46,696	31,094
Sponsored Dependents Trust	9,000	33,000
Tourism and Small Business:		
General	3,017	1,800
Transportation:		
Contract Holdbacks	6,785,914	5,735,076
Deposits for Specifications	12,300	6,950
Land Purchase Holdback Trust	77,231	—
Treasury:		
Coal Mining Research Centre	—	41,263
Computer Modelling Group	—	93,941
General	16,144	1,708
Non-implemented Gas Co-op Loans	100	—
Petroleum Recovery Institute	—	478,505
Shirley Mayson Cancer Fund	12,110	11,110
	<u>\$ 77,337,859</u>	<u>\$ 71,500,240</u>

RETIREMENT ANNUITIES FUND
FINANCIAL STATEMENTS
MARCH 31, 1982

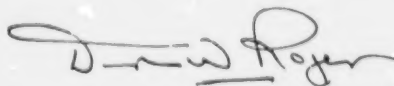
Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Fund Equity
Notes to the Financial Statements

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the balance sheet of the Retirement Annuities Fund as at March 31, 1982 and the statement of revenue, expenditure and fund equity for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
July 26, 1982

C.A.
Auditor General

Statement A

**RETIREMENT ANNUITIES FUND
BALANCE SHEET
MARCH 31, 1982**

	<u>1982</u>	<u>1981</u>
ASSETS		
Cash	<u>\$2,154</u>	<u>\$ —</u>
LIABILITIES		
Retirement annuities:		
Deferred General Revenue Fund contributions (Note 2)	<u>\$2,154</u>	<u>\$ —</u>

The accompanying notes are part of these financial statements.

Statement B

**RETIREMENT ANNUITIES FUND
STATEMENT OF REVENUE, EXPENDITURE AND FUND EQUITY
FOR THE YEAR ENDED MARCH 31, 1982**

	<u>1982</u>	<u>1981</u>
Revenue		
Contribution by the General Revenue Fund (Note 2)	\$17,338	\$ 3,023
Interest	<u>—</u>	<u>140</u>
	<u>17,338</u>	<u>3,163</u>
Expenditure		
Annuity payments	17,338	19,492
Loss on sale of investments	<u>—</u>	<u>845</u>
Transfer of unclaimed deposits to the General Revenue Fund	<u>—</u>	<u>103</u>
	<u>17,338</u>	<u>20,440</u>
Excess of expenditure over revenue	<u>—</u>	<u>(17,277)</u>
Fund equity at beginning of year	<u>—</u>	<u>17,277</u>
Fund equity at end of year	<u>\$ —</u>	<u>\$ —</u>

RETIREMENT ANNUITIES FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

Note 1 Authority

The Retirement Annuities Fund operates under the authority of The Retirement Annuities Act, Chapter 288, Revised Statutes of Alberta, 1955, as amended.

Note 2 Contribution by the General Revenue Fund

Annuity payments from the Fund are guaranteed by the Province of Alberta. During the year, the Province transferred \$19,492 to the Fund so that all annuity payments could be made. The unexpended portion amounting to \$2,154 at March 31, 1982 (1981 — \$nil) has been deferred to cover future annuity payments.

Note 3 Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 4 Approval of Financial Statements

These financial statements were approved by management on July 26, 1982.

THE ALBERTA GOVERNMENT TELEPHONES
EMPLOYEES' PENSION AND DEATH BENEFIT FUND
FINANCIAL STATEMENTS
DECEMBER 31, 1981

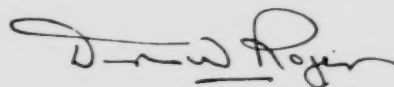
Auditor's Report
Balance Sheet
Statement of Operations
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Net Earnings

AUDITOR'S REPORT

To the Members of the Board of
The Alberta Government Telephones
Employees' Pension and Death Benefit Fund

I have examined the balance sheet of The Alberta Government Telephones Employees' Pension and Death Benefit Fund as at December 31, 1981 and the statements of operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Edmonton, Alberta
May 11, 1982

C.A.
Auditor General

Statement A

THE ALBERTA GOVERNMENT TELEPHONES
EMPLOYEES' PENSION AND DEATH BENEFIT FUND
BALANCE SHEET AS AT DECEMBER 31, 1981

	1981	1980
ASSETS		
Current:		
Short term investments	\$ 34,946,885	\$ 8,500,000
Contributions receivable	2,461,267	2,249,378
Accrued interest	4,186,508	3,657,971
Accounts receivable	2,193,191	1,606,749
Deposits	71,968	—
	<u>43,859,819</u>	<u>16,014,098</u>
Investments:		
Mortgages receivable (Note 3)	130,009,252	119,302,858
Bonds and debentures (Note 4)	110,725,709	110,360,101
Shares, at cost (Note 5)	54,817,260	39,740,193
Land, at cost	2,012,192	—
	<u>297,564,413</u>	<u>269,403,152</u>
	<u>\$341,424,232</u>	<u>\$285,417,250</u>
LIABILITIES		
Current:		
Bank overdraft	\$ 197,796	\$ 28,043
Accounts payable	1,893,793	193,681
Mortgage payable	—	180,000
Unearned income	33,594	—
Accrued mortgage interest payable	—	2,268
	<u>2,125,183</u>	<u>403,992</u>
General investment reserve	<u>745,000</u>	<u>675,000</u>
Pension and Death Benefit Fund:		
Accumulated contributions and earnings		
less payments, Statement B	<u>338,554,049</u>	<u>284,338,258</u>
	<u>\$341,424,232</u>	<u>\$285,417,250</u>

The accompanying notes are part
of these financial statements.

Statement B

**THE ALBERTA GOVERNMENT TELEPHONES
EMPLOYEES' PENSION AND DEATH BENEFIT FUND
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1981**

	Supplemental		Employees' Accounts		Employer's Account	1981 Total	1980 Total
	Employees'	Employer's	Voluntary	Required			
Balance at beginning of year	\$3,463,192	\$3,474,938	\$3,378,411	\$73,113,895	\$200,907,822	\$284,338,258	\$235,972,889
Add:							
Contributions	1,367,819	1,366,908	583,979	13,931,410	17,581,639	34,831,755	29,504,618
Net earnings, Schedule I	144,109	628,088	363,272	2,929,250	24,348,002	28,412,721	26,003,467
Transfers in respect to employees retiring on pension	(45,338)	45,338	(177,514)	(1,545,884)	1,723,398	—	—
Contributions and earnings transferred from other pension authorities	519	519	—	49,665	49,665	100,368	143,048
Adjustment in the allocation of prior years' net earnings to employer's accounts	—	350,174	—	—	(350,174)	—	—
	<u>4,930,301</u>	<u>5,865,965</u>	<u>4,148,148</u>	<u>88,478,336</u>	<u>244,260,352</u>	<u>347,683,102</u>	<u>291,624,022</u>
Deduct:							
Pension payments	—	911,168	—	—	4,632,421	5,543,589	4,223,664
Withdrawals	240,940	—	113,859	2,982,015	—	3,336,814	2,897,607
Death benefit payments	—	—	—	—	84,000	84,000	72,000
Death settlement payments	1,842	921	—	33,226	16,613	52,602	51,695
Contributions and earnings transferred to other pension authorities	402	402	—	55,622	55,622	112,048	40,798
	<u>243,184</u>	<u>912,491</u>	<u>113,859</u>	<u>3,070,863</u>	<u>4,788,656</u>	<u>9,129,053</u>	<u>7,285,764</u>
Balance at end of year	<u>\$4,687,117</u>	<u>\$4,953,474</u>	<u>\$4,034,289</u>	<u>\$85,407,473</u>	<u>\$239,471,696</u>	<u>\$338,554,049</u>	<u>\$284,338,258</u>

Statement C

**THE ALBERTA GOVERNMENT TELEPHONES
EMPLOYEES' PENSION AND DEATH BENEFIT FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1981**

	1981	1980
Funds were provided from:		
Operations:		
Net earnings, Schedule I	\$28,412,721	\$26,003,467
Items not requiring current funds:		
Appropriation to general investment reserve	70,000	105,000
Amortization of mortgage discounts	(123,700)	(91,090)
Amortization of bond discounts and premiums	(17,314)	(11,244)
	<u>28,341,707</u>	<u>26,006,133</u>
Contributions, net of payments, withdrawals and transfers	25,803,070	22,361,902
Decrease in long term receivable	—	252,494
	<u>54,144,777</u>	<u>48,620,529</u>
Funds were applied to:		
Increase in mortgages receivable	10,582,694	18,224,422
Increase in bonds and debentures	348,294	5,465,150
Increase in shares	15,077,067	17,466,329
Acquisition of land	2,012,192	—
Decrease in long term mortgage payable	—	180,000
	<u>28,020,247</u>	<u>41,335,901</u>
Increase in working capital	<u>\$26,124,530</u>	<u>\$ 7,284,628</u>

THE ALBERTA GOVERNMENT TELEPHONES
EMPLOYEES' PENSION AND DEATH BENEFIT FUND
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1981

Note 1 Authority

The Alberta Government Telephones Employees' Pension and Death Benefit Fund operates under the authority of The Alberta Government Telephones Act, Chapter 12, Revised Statutes of Alberta 1970.

Note 2 Significant Accounting Policies and Reporting Practices

a) Investments

Investments are recorded at cost or amortized cost where applicable. Amortization of premium or discount is calculated on a straight line basis from acquisition date to maturity date.

Dividend income is recognized at the date dividends are declared.

b) Market Value

Market value of investments which are not publicly quoted are valued by management based on relevant information available.

c) Financial Futures

Margin deposits on financial futures are included under the heading of deposits on the balance sheet.

d) General Investment Reserve

Represents an amount set aside from income for possible investment losses based upon book value of eligible assets.

e) Administration Expenses

All administration expenses are provided by The Alberta Government Telephones Commission to the Pension Fund at no cost. These amounted to \$764,383 for the year ended December 31, 1981 (1980 \$596,581).

Note 3 Mortgages Receivable

Mortgages receivable, at amortized cost, consist of:

	1981	1980
National Housing Act mortgages	\$ 52,296,291	\$ 45,974,375
Mortgages insured by The Mortgage Insurance Company of Canada	33,051,427	31,395,058
Other first mortgages	44,882,663	42,290,568
	<u>130,230,381</u>	<u>119,660,001</u>
Less: Unamortized discounts and premiums	221,129	357,143
	<u>\$130,009,252</u>	<u>\$119,302,858</u>
Approximate market value	<u>\$107,920,945</u>	<u>\$102,100,260</u>

Note 4 Bonds and Debentures

Bonds and debentures, at amortized cost, consist of:

	1981	1980
Government of Canada, direct and guaranteed	\$ 33,500,000	\$ 33,013,000
Provincial, direct and guaranteed	14,713,000	15,763,000
Municipal	538,000	1,408,000
Corporations	62,850,615	60,405,950
Par value	<u>111,601,615</u>	<u>110,589,950</u>
Less: Unamortized discounts and premiums	875,906	229,849
	<u>\$110,725,709</u>	<u>\$110,360,101</u>
Approximate market value	<u>\$ 93,023,000</u>	<u>\$ 90,715,200</u>

Note 5 Shares, at cost
Shares, at cost, consist of:

	1981	1980
Common	\$43,117,770	\$29,840,193
Preferred	6,676,290	4,900,000
Limited partnership units	5,000,000	5,000,000
Warrants	23,200	—
	<u>\$54,817,260</u>	<u>\$39,740,193</u>
Approximate market value	<u>\$82,310,400</u>	<u>\$60,644,800</u>

Note 6 Actuarial Valuation

An independent actuarial valuation of the Pension Fund as at December 31, 1980 indicated no unfunded liability. In the opinion of the actuaries, the Fund as constituted at the valuation date, together with contributions expected to be received, is sufficient to provide benefits under the Plan as they fall due.

Note 7 Approval of Financial Statements

These financial statements were approved by the Pension Board on May 11, 1982.

Schedule I

**THE ALBERTA GOVERNMENT TELEPHONES
EMPLOYEES' PENSION AND DEATH BENEFIT FUND
SCHEDULE OF NET EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1981**

	1981	1980
Mortgage receivable income	\$14,682,671	\$12,690,922
Bond and debenture income, net	10,987,868	9,808,038
Interest on short term investments	4,194,887	579,611
Dividends	4,153,321	2,470,948
Income from limited partnership units	901,102	—
Profit on stock options, net	82,474	66,170
Profit on sales of shares, net	31,291	976,109
Profit (loss) on sales of bonds, net	(6,320,139)	(351,279)
Profit (loss) on financial futures, net	(54,685)	—
Interest on long term receivable	2,988	26,462
Other interest income, net	31,077	29,089
	<u>28,692,855</u>	<u>26,296,070</u>
Deduct:		
Mortgage management service fees	170,472	148,486
Mortgage interest expense	15,731	31,110
Mortgage legal fees	50	4,551
Foreign exchange expense	13,000	—
Interest expense on bank loans	10,881	3,456
Appropriation to general investment reserve	70,000	105,000
	<u>280,134</u>	<u>292,603</u>
Net earnings for the year	<u>\$28,412,721</u>	<u>\$26,003,467</u>

SECTION 9

**1981-82
PUBLIC ACCOUNTS**

ALPHABETICAL INDEX OF FUNDS AND AGENCIES

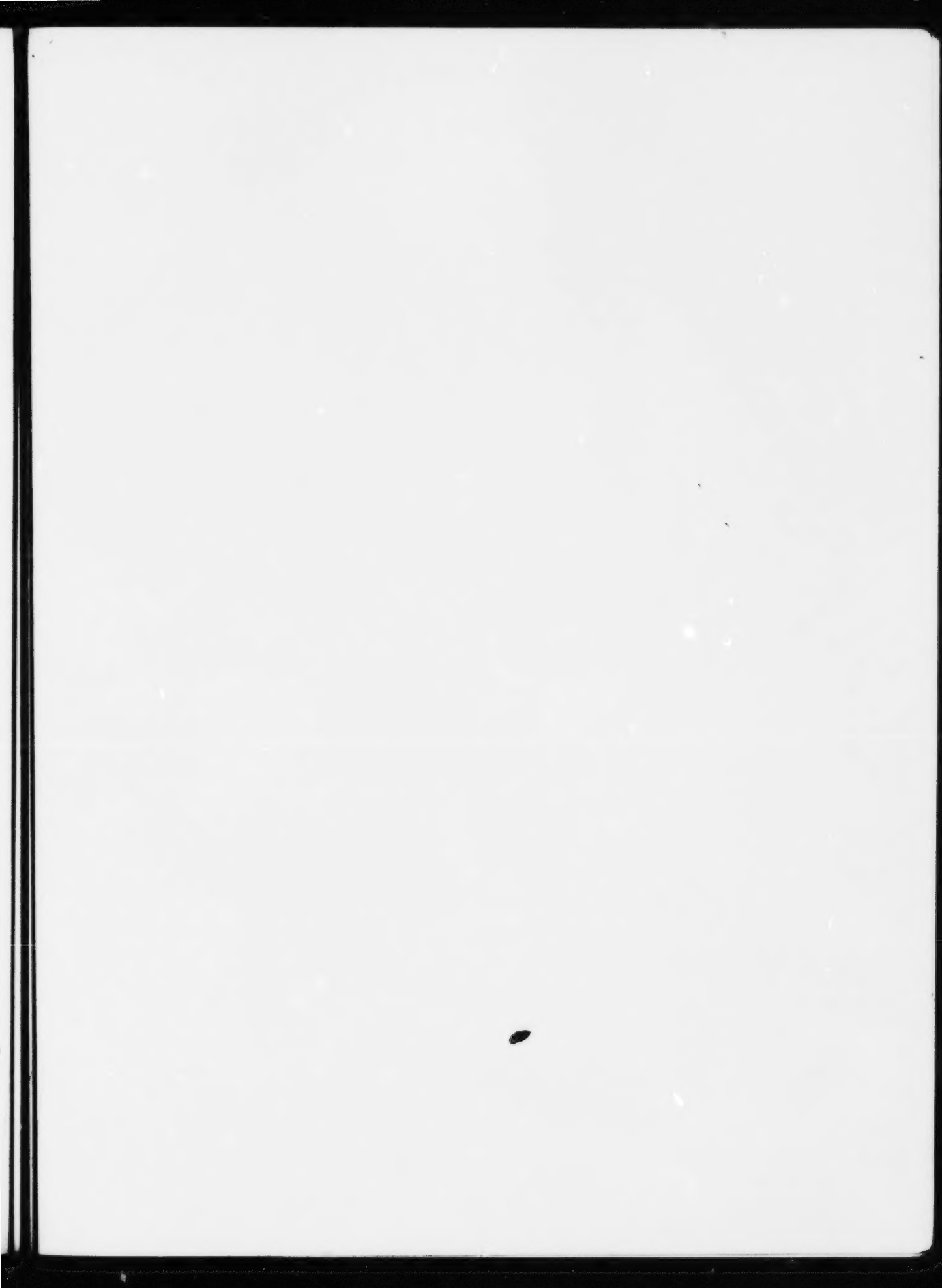
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**Public Accounts
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**Public Accounts
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VOLUME II

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Sections 1 to 24 of Volume II are an integral part of Section 2, Volume I of the Public Accounts 1981-82 and are covered by the Auditor's Report on the General Revenue Fund financial statements.

SECTION 1

1981-82 PUBLIC ACCOUNTS

LEGISLATIVE ASSEMBLY

Support to the Legislative Assembly
Office of the Auditor General
Office of the Ombudsman
Office of the Chief Electoral Officer

The Legislative Assembly is the Parliament of Alberta consisting of members who are elected by the people of Alberta. Through them Albertans make provincial laws and provide money needed by the Government for the present and future good of the people of the Province. In keeping with the time-honoured tradition of parliamentary self-government, the Lieutenant Governor gives assent to the laws so made by Albertans.

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LEGISLATIVE ASSEMBLY
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Support to the Legislative Assembly	\$ 8,574,471	\$ —	\$ 12,039	\$ 33,120	\$ 8,619,630	\$ 8,548,170	\$ 71,460
2	Office of the Auditor General	7,530,862	—	—	—	7,530,862	7,155,905	374,957
3	Office of the Ombudsman	622,319	—	27,000	35,000	684,319	676,818	7,501
4	Office of the Chief Electoral Officer							
4.1	Administrative Support	288,805	—	—	33,500	322,305	315,156	7,149
4.2	Electoral Support	159,430	—	3,800,388	—	3,959,818	3,179,548	780,270
		448,235	—	3,800,388	33,500	4,282,123	3,494,704	787,419
	TOTAL 1982	\$ 17,175,887	\$ —	\$ 3,839,427	\$ 101,620(a)	\$ 21,116,934	\$ 19,875,597	\$ 1,241,337
	TOTAL 1981	\$ 13,660,746	\$ —	\$ 116,815	\$ 28,270(a)	\$ 13,805,831	\$ 12,704,510	\$ 1,101,321

(a) Transferred from the salary contingency fund.

LEGISLATIVE ASSEMBLY

Statement No. 1.2

LEGISLATIVE ASSEMBLY
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Support to the Legislative Assembly							
	Manpower	\$ 2,172,605	\$ —	\$ —	\$ 62,120	\$ 2,234,725	\$ 2,231,614	\$ 3,111
	Supplies and services	3,293,975	—	12,039	108,400	3,414,414	3,389,392	25,022
	Grants	11,443	—	—	32,000	43,443	41,275	2,168
	Purchase of fixed assets	46,050	—	—	25,600	71,650	69,250	2,400
	Other	3,050,398	—	—	(195,000)	2,855,398	2,816,639	38,759
	TOTAL 1982	\$ 8,574,471	\$ —	\$ 12,039	\$ 33,120	\$ 8,619,630	\$ 8,548,170	\$ 71,460
	TOTAL 1981	\$ 6,815,244	\$ —	\$ 116,815	\$ 22,270	\$ 6,954,329	\$ 6,246,409	\$ 707,920
2	Office of the Auditor General							
	Manpower	\$ 5,383,445	\$ —	\$ —	\$ 278,000	\$ 5,661,445	\$ 5,486,932	\$ 174,513
	Supplies and services	2,085,100	—	—	(278,000)	1,807,100	1,611,273	195,827
	Grants	46,817	—	—	—	46,817	46,817	—
	Purchase of fixed assets	15,500	—	—	—	15,500	10,883	4,617
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 7,530,862	\$ —	\$ —	\$ —	\$ 7,530,862	\$ 7,155,905	\$ 374,957
	TOTAL 1981	\$ 5,935,367	\$ —	\$ —	\$ —	\$ 5,935,367	\$ 5,641,508	\$ 293,859
3	Office of the Ombudsman							
	Manpower	\$ 507,169	\$ —	\$ 5,000	\$ 35,000	\$ 547,169	\$ 544,625	\$ 2,544
	Supplies and services	112,900	—	22,000	—	134,900	130,371	4,529
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	2,250	—	—	—	2,250	1,822	428
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 622,319	\$ —	\$ 27,000	\$ 35,000	\$ 684,319	\$ 676,818	\$ 7,501
	TOTAL 1981	\$ 527,741	\$ —	\$ —	\$ 6,000	\$ 533,741	\$ 529,650	\$ 4,091
4	Office of the Chief Electoral Officer							
	Manpower	\$ 250,775	\$ —	\$ 4,645	\$ 33,500	\$ 288,920	\$ 277,769	\$ 11,151
	Supplies and services	196,960	—	3,795,743	—	3,992,703	3,216,695	776,008
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	500	—	—	—	500	240	260
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 448,235	\$ —	\$ 3,800,388	\$ 33,500	\$ 4,282,123	\$ 3,494,704	\$ 787,419
	TOTAL 1981	\$ 382,394	\$ —	\$ —	\$ —	\$ 382,394	\$ 286,943	\$ 95,451
	Department Total 1982	\$ 17,175,887	\$ —	\$ 3,839,427	\$ 101,620(a)	\$ 21,116,934	\$ 19,875,597	\$ 1,241,337
	Department Total 1981	\$ 13,660,746	\$ —	\$ 116,815	\$ 28,270(a)	\$ 13,805,831	\$ 12,704,510	\$ 1,101,321

(a) Transferred from the salary contingency fund.

**LEGISLATIVE ASSEMBLY
STATEMENT OF EXPENDITURE
BY ELEMENT**

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Support to the Legislative Assembly							
1.0.1	Administrative support	\$ 2,802,002					\$ 2,818,305	
1.0.2	Members' indemnities and allowances	2,906,851					2,916,820	
1.0.3	Speaker and deputy speaker — office services	119,948					139,877	
1.0.4	Government members' services	514,479					507,962	
1.0.5	Opposition members' services	528,507					494,756	
1.0.6	Legislature committees	235,280					191,996	
1.0.7	Legislative interns	129,058					111,432	
1.0.8	Hansard	599,301					697,592	
1.0.9	Legislature library	739,045					669,430	
		<u>8,574,471</u>	<u>\$ —</u>	<u>\$ 12,039</u>	<u>\$ 33,120</u>	<u>\$ 8,619,630</u>	<u>8,548,170</u>	<u>\$ 71,460</u>
2	Office of the Auditor General							
2.0.1	General audit division	1,522,737					2,407,993	
2.0.2	Departmental audit division	542,978					986,709	
2.0.3	E.D.P. audit division	1,398,496					1,283,954	
2.0.4	Resources and administration	4,066,651					2,477,249	
		<u>7,530,862</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>7,530,862</u>	<u>7,155,905</u>	<u>374,957</u>
3	Office of the Ombudsman							
3.0.1	Edmonton office	498,562					544,944	
3.0.2	Calgary office	123,757					131,874	
		<u>622,319</u>	<u>—</u>	<u>27,000</u>	<u>35,000</u>	<u>684,319</u>	<u>676,818</u>	<u>7,501</u>
4	Office of the Chief Electoral Officer							
4.1	Administrative Support							
4.1.1	Administrative support	288,805					315,156	
4.2	Electoral Support							
4.2.1	Elections	25,000					217,002	
4.2.2	Enumerations	134,430					2,962,546	
		<u>448,235</u>	<u>—</u>	<u>3,800,388</u>	<u>33,500</u>	<u>4,282,123</u>	<u>3,494,704</u>	<u>787,419</u>
	Department Total	<u>\$ 17,175,887</u>	<u>\$ —</u>	<u>\$ 3,839,427</u>	<u>\$ 101,620(a)</u>	<u>\$ 21,116,934</u>	<u>\$ 19,875,597</u>	<u>\$ 1,241,337</u>

(a) Transferred from the salary contingency fund.

LEGISLATIVE ASSEMBLY

Statement No. 1.4

LEGISLATIVE ASSEMBLY
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	<u>1982</u>	<u>1981</u>
Fees and Permits:		
Office of the Auditor General:		
Audit fees	\$ 1,194,096	\$ 925,750
Private Bills	—	1,800
	<u>1,194,096</u>	<u>927,550</u>
Refunds of Expenditure:		
Previous years' refunds	60	—
Reimbursement of salaries	14,940	13,402
Sale of materials and supplies:		
Hansard	12,745	9,147
	<u>27,745</u>	<u>22,549</u>
Miscellaneous:		
Office of the Auditor General	1,923	9,419
Office of the Chief Electoral Officer	4,854	496
Library	22,221	9,701
Other	5,648	737
	<u>34,646</u>	<u>20,353</u>
Total Revenue	<u>\$ 1,256,487</u>	<u>\$ 970,452</u>

SECTION 2

1981-82 PUBLIC ACCOUNTS

ADVANCED EDUCATION AND MANPOWER

Departmental Support Services
Assistance to Higher and Further Educational Institutions
Manpower Development and Training Assistance
Financial Assistance to Students

The Ministry is responsible for the establishment, operation, administration and coordination of higher and further education programmes, services and institutions; and for the development of Government programmes to ensure that every Albertan, according to individual capabilities, has the opportunity to take part in productive employment.

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ADVANCED EDUCATION AND MANPOWER
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services	\$ 8,151,639	\$ (147,813)	\$ 450,000	\$ 415,000	\$ 8,868,826	\$ 8,797,917	\$ 70,909
2	Assistance to Higher and Further Educational Institutions							
2.1	Programme Support	38,709,400	—	4,350,000	(1,401,000)	41,658,400	39,596,426	2,061,974
2.2	Provincially Administered Institutions	100,039,472	—	2,856,500	7,820,851	110,716,823	110,341,460	375,363
2.3	Public Colleges — Operating	72,063,000	—	456,000	—	72,519,000	72,347,994	171,006
2.4	Private Colleges	2,445,000	—	—	—	2,445,000	2,444,878	122
2.5	Universities — Operating	275,369,000	—	—	—	275,369,000	274,669,000	700,000
2.6	Public Colleges — Capital	56,282,000	—	—	—	56,282,000	56,280,690	1,310
2.7	Universities — Capital	66,701,000	—	—	951,000	67,652,000	67,651,626	374
		<u>611,608,872</u>	<u>—</u>	<u>7,662,500</u>	<u>7,370,851</u>	<u>626,642,223</u>	<u>623,332,074</u>	<u>3,310,149</u>
3	Manpower Development and Training Assistance							
3.1	Manpower Development	14,120,155	—	4,800,000	836,534	19,756,689	18,348,461	1,408,228
3.2	Training Assistance	9,218,600	—	266,534	(301,534)	9,183,600	8,273,668	909,932
		<u>23,338,755</u>	<u>—</u>	<u>5,066,534</u>	<u>535,000</u>	<u>28,940,289</u>	<u>26,622,129</u>	<u>2,318,160</u>
4	Financial Assistance to Students	20,631,818	—	—	130,000	20,761,818	20,553,261	208,557
	TOTAL 1982	<u>\$663,731,084</u>	<u>\$ (147,813)(b)</u>	<u>\$ 13,179,034</u>	<u>\$ 8,450,851(c)</u>	<u>\$685,213,156</u>	<u>\$679,305,381</u>	<u>\$ 5,907,775</u>
	TOTAL 1981 (a)	<u>\$512,968,418</u>	<u>\$ —</u>	<u>\$ 40,635,177</u>	<u>\$ 6,248,000(c)</u>	<u>\$559,851,595</u>	<u>\$546,451,461</u>	<u>\$ 13,400,134</u>

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

ADVANCED EDUCATION AND MANPOWER

Statement No. 2.2

ADVANCED EDUCATION AND MANPOWER
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support							
	Services	\$ 6,320,981	\$ (4,236)	\$ —	\$ 415,000	\$ 6,731,745	\$ 6,669,049	\$ 62,696
	Manpower	1,694,830	(143,577)	450,000	—	2,601,253	1,999,730	1,523
	Supplies and services	—	—	—	—	—	—	—
	Grants	98,508	—	—	—	98,508	95,118	3,390
	Purchase of fixed assets	37,320	—	—	—	37,320	34,020	3,300
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 8,151,639	\$ (147,813)	\$ 450,000	\$ 415,000	\$ 8,868,826	\$ 8,797,917	\$ 70,909
	TOTAL 1981	\$ 6,427,610	\$ —	\$ —	\$ 130,000	\$ 6,557,610	\$ 6,705,423	\$ (147,813)
2	Assistance to Higher and Further Educational Institutions							
	Manpower	\$ 77,564,242	\$ —	\$ 730,515	\$ 8,683,795	\$ 86,978,552	\$ 86,943,932	\$ 34,620
	Supplies and services	18,326,630	—	1,628,285	1,747,772	21,702,687	20,965,044	737,643
	Grants	507,405,600	—	3,956,000	(4,256,483)	507,105,117	505,579,248	1,525,869
	Purchase of fixed assets	8,312,400	—	1,347,700	1,195,767	10,855,867	9,843,850	1,012,017
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$611,608,872	\$ —	\$ 7,662,500	\$ 7,370,851	\$626,642,223	\$623,332,074	\$ 3,310,149
	TOTAL 1981 (a)	\$472,784,731	\$ —	\$ 29,007,400	\$ 6,118,000	\$507,910,131	\$500,923,571	\$ 6,986,560
3	Manpower Development and Training Assistance							
	Manpower	\$ 9,769,663	\$ —	\$ 2,500,000	\$ 624,061	\$ 12,893,724	\$ 12,253,325	\$ 640,399
	Supplies and services	3,065,485	—	—	(101,379)	2,964,106	2,669,818	294,288
	Grants	10,423,893	—	2,566,534	(90,000)	12,900,427	11,548,921	1,351,506
	Purchase of fixed assets	79,714	—	—	102,318	182,032	150,065	31,967
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 23,338,755	\$ —	\$ 5,066,534	\$ 535,000	\$ 28,940,289	\$ 26,622,129	\$ 2,318,160
	TOTAL 1981 (a)	\$ 20,953,226	\$ —	\$ 6,327,777	\$ —	\$ 27,281,003	\$ 23,744,542	\$ 3,536,461
4	Financial Assistance to Students							
	Manpower	\$ 1,498,283	\$ —	\$ —	\$ 130,000	\$ 1,628,283	\$ 1,596,539	\$ 31,744
	Supplies and services	1,014,885	—	—	(19,534)	995,351	987,163	8,188
	Grants	17,159,000	—	—	(200,000)	16,959,000	16,843,663	115,337
	Purchase of fixed assets	16,650	—	—	19,534	36,184	30,786	5,398
	Other	943,000	—	—	200,000	1,143,000	1,095,110	47,890
	TOTAL 1982	\$ 20,631,818	\$ —	\$ —	\$ 130,000	\$ 20,761,818	\$ 20,553,261	\$ 208,557
	TOTAL 1981	\$ 12,802,851	\$ —	\$ 5,300,000	\$ —	\$ 18,102,851	\$ 15,077,925	\$ 3,024,926
	Department Total 1982	\$663,731,084	\$ (147,813)(b)	\$ 13,179,034	\$ 8,450,851(c)	\$685,213,156	\$679,305,381	\$ 5,907,775
	Department Total 1981 (a)	\$512,906,418	\$ —	\$ 40,635,177	\$ 6,248,000(c)	\$559,851,595	\$546,451,461	\$ 13,400,134

(a) The 1981 comparative figures have been restated where necessary to confirm to the 1982 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

ADVANCED EDUCATION AND MANPOWER
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	\$ 179,972					\$ 268,876	
1.0.2	Minister's committees	218,260					307,191	
1.0.3	General administration	7,353,407					7,887,514	
1.0.4	Planning and research	400,000					334,336	
		<u>8,151,639</u>	<u>\$ (147,813)</u>	<u>\$ 450,000</u>	<u>\$ 415,000</u>	<u>\$ 8,868,826</u>	<u>8,797,917</u>	<u>\$ 70,909</u>
2	Assistance to Higher and Further Educational Institutions							
2.1	Programme Support							
2.1.1	Innovative projects	675,600					607,118	
2.1.2	New course development	16,262,600					14,943,072	
2.1.3	Vocational training	3,718,700					4,664,937	
2.1.4	Special purpose grants	2,882,000					2,834,650	
2.1.5	Further education	3,740,500					3,530,596	
2.1.6	Federally funded programmes	3,230,000					3,065,306	
2.1.7	1980's Endowment Fund	8,000,000					9,950,748	
2.1.8	Nursing Research Fund	200,000					—	
2.2	Provincially Administered Institutions							
2.2.1	Service element	9,668,472					—	
2.2.2	Northern Alberta Institute of Technology	36,165,761					44,597,435	
2.2.3	Southern Alberta Institute of Technology	37,053,291					45,527,704	
2.2.4	Alberta Vocational Centre — Calgary	4,116,385					4,714,175	
2.2.5	Alberta Vocational Centre — Edmonton	4,941,518					5,702,655	
2.2.6	Alberta Vocational Centre — Grouard	3,262,348					3,894,266	
2.2.7	Alberta Vocational Centre — Lac La Biche	2,789,499					3,031,122	
2.2.8	Community Vocational Centre	1,482,899					1,934,028	
2.2.9	Alberta Petroleum Industry Training Centre	559,299					509,022	
2.2.10	New trades and technical institutes	—					431,052	
2.3	Public Colleges — Operating							
2.3.1	Service element	2,213,400					—	
2.3.2	Fairview College	4,618,200					4,775,184	
2.3.3	Grande Prairie Regional College	4,715,700					5,302,620	
2.3.4	Grant MacEwan Community College	9,796,700					10,220,375	
2.3.5	Keyano College	7,545,800					7,630,492	
2.3.6	Lakeland College	5,518,200					5,810,430	
2.3.7	Lethbridge College	6,882,100					6,953,775	
2.3.8	Medicine Hat College	4,175,100					4,345,975	
2.3.9	Mount Royal College	13,693,300					13,738,275	
2.3.10	Olds College	6,203,200					6,261,043	
2.3.11	Red Deer College	6,701,300					7,309,825	
2.4	Private Colleges							
2.4.1	Service element	40,000					—	
2.4.2	Camrose Lutheran College	1,350,000					1,213,250	
2.4.3	Canadian Union College	175,000					134,027	
2.4.4	Concordia College	880,000					1,097,601	
2.5	Universities — Operating							
2.5.1	Service element	1,415,000					—	
2.5.2	Athabasca University	7,916,000					7,924,960	
2.5.3	University of Alberta	153,756,500					154,189,820	
2.5.4	University of Calgary	89,161,500					89,385,500	
2.5.5	University of Lethbridge	15,430,000					15,463,600	
2.5.6	Banff Centre	7,690,000					7,705,120	

ADVANCED EDUCATION AND MANPOWER

Statement No. 2.3 (cont'd)

ADVANCED EDUCATION AND MANPOWER
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
2.6	Public Colleges — Capital							
2.6.1	Service element	\$ 6,109,000					\$ —	
2.6.2	Fairview College	7,639,000					9,532,356	
2.6.3	Grande Prairie Regional College	1,756,000					2,794,548	
2.6.4	Grant MacEwan Community College	998,000					1,353,075	
2.6.5	Keyano College	3,986,000					2,891,641	
2.6.6	Lakeland College	636,000					1,210,744	
2.6.7	Lethbridge College	10,812,000					9,632,412	
2.6.8	Medicine Hat College	6,301,000					9,767,742	
2.6.9	Mount Royal College	2,065,000					2,211,572	
2.6.10	Olds College	1,071,000					1,251,478	
2.6.11	Red Deer College	14,909,000					15,635,122	
2.7	Universities — Capital							
2.7.1	Service element	3,810,000					—	
2.7.2	Athabasca University	1,097,000					1,220,606	
2.7.3	University of Alberta	39,514,000					42,652,742	
2.7.4	University of Calgary	16,092,000					17,019,411	
2.7.5	University of Lethbridge	1,205,000					1,417,662	
2.7.6	Banff Centre	4,983,000					5,341,205	
		<u>611,608,872</u>	<u>\$ —</u>	<u>\$ 7,662,500</u>	<u>\$ 7,370,851</u>	<u>\$626,642,223</u>	<u>623,332,074</u>	<u>\$ 3,310,149</u>
3	Manpower Development and Training Assistance							
3.1	Manpower Development							
3.1.1	Administrative support	161,044					134,234	
3.1.2	Employment development	1,275,108					1,386,893	
3.1.3	Apprenticeship	5,732,789					5,755,070	
3.1.4	Career development	3,951,214					4,513,600	
3.1.5	Special manpower programmes	3,000,000					6,558,665	
3.2	Training Assistance							
3.2.1	Vocational training	5,759,957					5,792,659	
3.2.2	Rehabilitation training	3,458,643					2,481,008	
		<u>23,338,755</u>	<u>—</u>	<u>5,066,534</u>	<u>535,000</u>	<u>28,940,289</u>	<u>26,622,129</u>	<u>2,318,160</u>
4	Financial Assistance to Students							
4.0.1	Administrative support	2,554,818					2,621,980	
4.0.2	Fellowships and scholarships	9,570,000					10,363,095	
4.0.3	Interest payments	2,589,000					2,091,538	
4.0.4	Remissions of loans	5,000,000					4,388,655	
4.0.5	Implementation of guarantees	918,000					1,087,993	
		<u>20,631,818</u>	<u>—</u>	<u>—</u>	<u>130,000</u>	<u>20,761,818</u>	<u>20,553,261</u>	<u>208,557</u>
	Department Total	<u>\$663,731,084</u>	<u>\$ (147,813)(a)</u>	<u>\$ 13,179,034</u>	<u>\$ 8,450,851(b)</u>	<u>\$685,213,156</u>	<u>\$679,305,381</u>	<u>\$ 5,907,775</u>

(a) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

**ADVANCED EDUCATION AND MANPOWER
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982**

	1982	1981
Fees and Permits:		
Apprenticeship Act	\$ 173,031	\$ 161,960
Employment Agencies Act	13,300	13,210
Miscellaneous special services	899	874
Northern Alberta Institute of Technology, special services	116,513	110,791
Southern Alberta Institute of Technology, special services	181,886	206,846
Tradesmen's qualification	3,080	3,360
Tuition:		
Alberta Petroleum Industry Training Centre	74,410	131,615
Alberta Vocational Centre, Calgary	147,075	120,846
Alberta Vocational Centre, Edmonton	141,891	117,063
Alberta Vocational Centre, Grouard	22,512	9,742
Alberta Vocational Centre, Lac La Biche	42,606	37,005
Apprenticeship, N.W.T.	173,880	285,525
Disabled students	773,389	682,404
Northern Alberta Institute of Technology	2,703,548	2,686,371
Southern Alberta Institute of Technology	2,644,505	2,956,826
	<u>7,212,525</u>	<u>7,524,438</u>
Government of Canada:		
Bilingualism	1,040,510	566,574
Canada international development	52,306	999
Certificates of eligibility	236,726	155,590
Citizenship instruction	1,008,172	680,489
College Saint Jean	57,170	584,375
Language textbooks	125,641	96,394
Project Morning Star	39,000	80,000
Post-secondary education	167,856,537	116,685,617
Training of manpower	34,504,730	33,141,448
Vocational training, disabled persons	776,940	1,110,059
	<u>205,697,732</u>	<u>153,101,545</u>
Refunds of Expenditure:		
Cafeterias:		
Alberta Vocational Centre, Calgary	42,409	42,415
Alberta Vocational Centre, Grouard	68,705	58,763
Alberta Vocational Centre, Lac La Biche	69,550	73,849
Northern Alberta Institute of Technology	1,918,262	1,735,004
Southern Alberta Institute of Technology	2,458,004	2,014,172
Previous years' refunds	168,395	114,923
Reimbursement of salaries and expenses	28,591	44,116
Room and Board:		
Alberta Vocational Centre, Grouard	17,304	25,058
Alberta Vocational Centre, Lac La Biche	29,321	29,983
Southern Alberta Institute of Technology	608,311	544,833
Sale of Materials and Supplies:		
Alberta Vocational Centre, Calgary	14,106	12,824
Alberta Vocational Centre, Edmonton	15,451	12,684
Alberta Vocational Centre, Grouard	3,284	5,790
Alberta Vocational Centre, Lac La Biche	104,045	75,490
Northern Alberta Institute of Technology	609,748	595,051
Southern Alberta Institute of Technology	850,036	705,758
	<u>7,005,522</u>	<u>6,090,713</u>
Miscellaneous:		
Student finance class "C"	1,022,081	963,164
Student finance miscellaneous and refunds	6,898	10,032
Other	348,768	645,704
	<u>1,377,747</u>	<u>1,618,900</u>
Total Revenue	<u>\$221,293,526</u>	<u>\$168,335,596</u>

SECTION 3

1981-82 PUBLIC ACCOUNTS

AGRICULTURE

Departmental Support Services
Production Assistance
Marketing Assistance
Rural Development Assistance
Agricultural Development Lending Assistance
Hail and Crop Insurance Assistance
Financing of Alberta Grain Terminals

The Ministry is responsible for the management of programmes designed to develop all phases of agricultural activity, to promote the best use of Alberta resources in this area and to improve the incomes of those engaged in agriculture.

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3.4	Revenue	3.8

AGRICULTURE
STATEMENT OF EXPENDITURE
BY PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services							
1.1	Departmental Services	\$ 6,817,641	\$ —	\$ —	\$ 308,000	\$ 7,125,641	\$ 6,928,515	\$ 197,126
1.2	Agricultural Assistance	13,072,660	—	13,154,200	135,000	26,361,860	26,312,336	49,524
		<u>19,890,301</u>	<u>—</u>	<u>13,154,200</u>	<u>443,000</u>	<u>33,487,501</u>	<u>33,240,851</u>	<u>246,650</u>
2	Production Assistance							
2.1	Programme Support	1,315,044	—	—	55,000	1,370,044	1,260,910	109,134
2.2	Irrigation	4,383,843	—	—	439,000	4,822,843	4,769,062	53,781
2.3	Animal Products	7,865,119	—	150,250,000	719,000	158,834,119	165,880,784	(7,046,665)
2.4	Animal Health	5,196,377	—	—	869,000	6,065,377	6,040,529	24,848
2.5	Plant Products	14,157,246	—	2,800,000	(10,000)	16,947,246	14,988,163	1,959,083
		<u>32,917,629</u>	<u>—</u>	<u>153,050,000</u>	<u>2,072,000</u>	<u>188,039,629</u>	<u>192,939,448</u>	<u>(4,899,819)</u>
3	Marketing Assistance							
3.1	Programme Support	835,187	—	1,575,000	55,000	2,465,187	1,657,772	807,415
3.2	Marketing Services	6,031,101	—	—	262,000	6,293,101	6,151,057	142,044
3.3	Economic Services	1,959,761	—	—	115,000	2,074,761	2,074,349	412
3.4	International Marketing	2,928,955	—	—	80,000	3,008,955	2,744,987	263,968
		<u>11,755,004</u>	<u>—</u>	<u>1,575,000</u>	<u>512,000</u>	<u>13,842,004</u>	<u>12,628,165</u>	<u>1,213,839</u>
	Less: capitalized as a voted non-budgetary disbursement	—	—	(1,575,000)	—	(1,575,000)	(787,500)	(787,500)
		<u>11,755,004</u>	<u>—</u>	<u>—</u>	<u>512,000</u>	<u>12,267,004</u>	<u>11,840,665</u>	<u>426,339</u>
4	Rural Development Assistance							
4.1	Programme Support	1,990,914	—	—	182,000	2,172,914	2,085,240	87,674
4.2	Family Farm Services	6,814,977	—	1,800,000	169,000	8,783,977	7,693,242	1,090,735
4.3	Advisory Services	7,057,416	—	—	608,000	7,665,416	7,655,160	10,256
4.4	Community Services	8,311,280	—	—	258,000	8,569,280	8,450,107	119,173
		<u>24,174,587</u>	<u>—</u>	<u>1,800,000</u>	<u>1,217,000</u>	<u>27,191,587</u>	<u>25,883,749</u>	<u>1,307,838</u>
5	Agricultural Development Lending Assistance	26,175,000	—	5,000,000	—	31,175,000	31,175,000	—
6	Hail and Crop Insurance Assistance	5,554,000	—	—	—	5,554,000	4,845,634	708,366
7	Financing of Alberta Grain Terminals	2,500,000	—	—	—	2,500,000	2,500,000	—
	Less: capitalized as a voted non-budgetary disbursement	(2,500,000)	—	—	—	(2,500,000)	(2,500,000)	—
		<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
	TOTAL 1982	<u>\$120,466,521</u>	<u>\$ —</u>	<u>\$173,004,200</u>	<u>\$ 4,244,000(b)</u>	<u>\$297,714,721</u>	<u>\$299,925,347</u>	<u>\$ (2,210,626)</u>
	TOTAL 1981 (a)	<u>\$100,033,395</u>	<u>\$ —</u>	<u>\$ 32,239,000</u>	<u>\$ 2,894,000(b)</u>	<u>\$135,166,395</u>	<u>\$117,624,487</u>	<u>\$ 17,541,908</u>

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Transferred from the salary contingency fund.

AGRICULTURE

Statement No. 3.2

AGRICULTURE
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services							
	Manpower	\$ 4,212,999	\$ —	\$ —	\$ 503,000	\$ 4,715,999	\$ 4,708,170	\$ 7,829
	Supplies and services	4,358,423	—	—	140,000	4,498,423	4,394,548	103,875
	Grants	11,188,000	—	13,154,200	(200,000)	24,142,200	24,026,080	116,120
	Purchase of fixed assets	89,530	—	—	—	89,530	74,859	14,671
	Other	41,349	—	—	—	41,349	37,194	4,155
	TOTAL 1982	\$ 19,890,301	\$ —	\$ 13,154,200	\$ 443,000	\$ 33,487,501	\$ 33,240,851	\$ 246,650
	TOTAL 1981 (a)	\$ 20,326,682	\$ —	\$ 3,889,000	\$ —	\$ 24,215,682	\$ 18,719,857	\$ 5,495,825
2	Production Assistance							
	Manpower	\$ 17,957,770	\$ —	\$ 614,125	\$ 2,660,000	\$ 21,231,895	\$ 20,527,629	\$ 704,266
	Supplies and services	7,401,299	—	425,875	(227,000)	7,600,174	7,172,114	428,060
	Grants	6,730,500	—	152,010,000	(346,000)	158,394,500	164,482,135	(6,087,635)
	Purchase of fixed assets	828,060	—	—	(15,000)	813,060	757,570	55,490
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 32,917,629	\$ —	\$153,050,000	\$ 2,072,000	\$188,039,629	\$192,939,448	\$ (4,899,819)
	TOTAL 1981 (a)	\$ 30,007,363	\$ —	\$ 27,350,000	\$ 1,842,000	\$ 59,199,363	\$ 47,980,282	\$ 11,219,081
3	Marketing Assistance							
	Manpower	\$ 4,892,840	\$ —	\$ —	\$ 567,000	\$ 5,459,840	\$ 5,372,180	\$ 87,660
	Supplies and services	2,505,780	—	—	(55,000)	2,450,780	2,384,423	66,357
	Grants	3,938,600	—	1,575,000	(1,590,000)	3,923,600	3,654,708	268,892
	Purchase of fixed assets	417,784	—	—	15,000	432,784	429,354	3,430
	Other	—	—	—	1,575,000	1,575,000	787,500	787,500
		11,755,004	—	1,575,000	512,000	13,842,004	12,628,165	1,213,839
	Less: capitalized as a voted non-budgetary disbursement	—	—	(1,575,000)	—	(1,575,000)	(787,500)	(787,500)
	TOTAL 1982	\$ 11,755,004	\$ —	\$ —	\$ 512,000	\$ 12,267,004	\$ 11,840,665	\$ 426,339
	TOTAL 1981 (a)	\$ 10,136,237	\$ —	\$ —	\$ 342,000	\$ 10,478,237	\$ 9,947,110	\$ 531,127
4	Rural Development Assistance							
	Manpower	\$ 11,495,020	\$ —	\$ —	\$ 1,339,930	\$ 12,834,950	\$ 12,802,245	\$ 32,705
	Supplies and services	4,638,543	—	—	52,570	4,691,113	4,479,919	211,194
	Grants	7,789,824	—	1,800,000	(175,500)	9,414,324	8,416,000	998,324
	Purchase of fixed assets	251,200	—	—	—	251,200	185,585	65,615
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 24,174,587	\$ —	\$ 1,800,000	\$ 1,217,000	\$ 27,191,587	\$ 25,883,749	\$ 1,307,838
	TOTAL 1981 (a)	\$ 21,283,113	\$ —	\$ 1,000,000	\$ 710,000	\$ 22,993,113	\$ 22,365,537	\$ 627,576
5	Agricultural Development Lending Assistance							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	26,175,000	—	5,000,000	—	31,175,000	31,175,000	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 26,175,000	\$ —	\$ 5,000,000	\$ —	\$ 31,175,000	\$ 31,175,000	\$ —
	TOTAL 1981 (a)	\$ 13,780,000	\$ —	\$ —	\$ —	\$ 13,780,000	\$ 13,780,000	\$ —

AGRICULTURE
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
6	Hail and Crop Insurance Assistance							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	5,554,000	—	—	—	5,554,000	4,845,634	708,366
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 5,554,000	\$ —	\$ —	\$ —	\$ 5,554,000	\$ 4,845,634	\$ 708,366
	TOTAL 1981 (a)	\$ 4,500,000	\$ —	\$ —	\$ —	\$ 4,500,000	\$ 4,831,701	\$ (331,701)
7	Financing of Alberta Grain Terminals							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	2,500,000	—	—	—	2,500,000	2,500,000	—
		2,500,000	—	—	—	2,500,000	2,500,000	—
	Less: capitalized as a voted non-budgetary disbursement	(2,500,000)	—	—	—	(2,500,000)	(2,500,000)	—
	TOTAL 1982	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	TOTAL 1981	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Department Total 1982	\$120,466,521	\$ —	\$173,004,200	\$ 4,244,000(b)	\$297,714,721	\$290,925,347	\$ (2,210,626)
	Department Total 1981 (a)	\$100,033,395	\$ —	\$ 32,239,000	\$ 2,894,000(b)	\$135,166,395	\$117,624,487	\$ 17,541,908

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Transferred from the salary contingency fund.

AGRICULTURE

Statement No. 3.3

AGRICULTURE
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.1	Departmental Services							
1.1.1	Financial services	\$ 1,049,150					\$ 1,076,182	
1.1.2	Personnel	459,880					522,886	
1.1.3	Communications	2,881,477					2,741,659	
1.1.4	Computer services	1,165,917					1,306,596	
1.1.5	Minister's office	158,249					177,344	
1.1.6	Deputy minister's office	212,998					174,888	
1.1.7	Agriculture library	262,136					281,344	
1.1.8	Director — departmental services	220,507					207,943	
1.1.9	Assistant deputy minister — research and operations	407,327					439,673	
1.2	Agricultural Assistance							
1.2.1	Planning and research secretariat	786,803					760,544	
1.2.2	Agricultural societies and research	11,045,000					24,210,569	
1.2.3	Farmer's advocate	213,045					234,163	
1.2.4	Surface rights	1,027,812					1,107,060	
		<u>19,890,301</u>	<u>\$ —</u>	<u>\$ 13,154,200</u>	<u>\$ 443,000</u>	<u>\$ 33,487,501</u>	<u>33,240,851</u>	<u>\$ 246,650</u>
2	Production Assistance							
2.1	Programme Support							
2.1.1	General services — irrigation	250,866					245,179	
2.1.2	General services — animal products	182,047					164,389	
2.1.3	General services — animal health	469,485					437,160	
2.1.4	General services — plant products	232,085					210,965	
2.1.5	Assistant deputy minister — production	180,561					203,216	
2.2	Irrigation							
2.2.1	Secretariat	105,962					123,402	
2.2.2	Farm irrigation services	1,941,343					2,166,875	
2.2.3	Land classification	701,669					728,546	
2.2.4	Project planning	1,075,756					1,180,471	
2.2.5	Drainage	559,113					569,767	
2.3	Animal Products							
2.3.1	Dairy industry	1,683,081					1,779,711	
2.3.2	Beef, cattle, sheep	2,322,051					144,851,198	
2.3.3	Swine industry	631,437					15,764,401	
2.3.4	Horse industry	393,328					345,244	
2.3.5	Poultry industry	661,099					675,517	
2.3.6	Regulatory services	1,795,519					2,095,351	
2.3.7	Dairy Control Board	378,604					369,363	
2.4	Animal Health							
2.4.1	Preventive medicine	1,212,411					1,343,159	
2.4.2	Pathology	602,950					674,803	
2.4.3	Reference laboratory	1,168,636					1,250,649	
2.4.4	Meat hygiene	1,404,775					1,919,406	
2.4.5	Regional laboratories	807,605					852,512	
2.5	Plant Products							
2.5.1	Crop protection	1,350,799					1,282,477	
2.5.2	Weed control	610,434					490,734	
2.5.3	Field crops	2,922,700					4,413,890	
2.5.4	Tree nursery and horticulture	2,337,905					2,181,007	
2.5.5	Horticulture research	2,176,228					2,368,244	
2.5.6	Soils	1,511,582					1,447,438	
2.5.7	Weather modification	3,247,598					2,804,374	
		<u>32,917,629</u>	<u>—</u>	<u>153,050,000</u>	<u>2,072,000</u>	<u>188,039,629</u>	<u>192,939,448</u>	<u>(4,899,819)</u>

AGRICULTURE STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
3	Marketing Assistance							
3.1	Programme Support							
3.1.1	General services — marketing services	\$ 80,433					\$ 83,885	
3.1.2	General services — economics services	297,371					309,590	
3.1.3	Assistant deputy minister — economics and marketing	96,616					889,048	
3.1.4	Marketing administration	360,767					375,249	
3.2	Marketing Services						1,839,725	
3.2.1	Food marketing	1,789,555					699,030	
3.2.2	Agriculture processing	759,625					1,388,467	
3.2.3	Commodity development	1,362,002					225,116	
3.2.4	Marketing Council	231,521					223,005	
3.2.5	Alberta Grain Commission	221,536					232,064	
3.2.6	Business analysis	254,207					1,543,649	
3.2.7	Food laboratories	1,412,655						
3.3	Economic Services						531,458	
3.3.1	Market analysis	501,807					542,665	
3.3.2	Regional economic services	509,365					340,793	
3.3.3	Statistics	329,651					251,825	
3.3.4	Resource economics	258,822					407,608	
3.3.5	Production economics	360,116						
3.4	International Marketing						177,459	
3.4.1	United States	224,700					153,788	
3.4.2	Pacific Asia	118,000						
3.4.3	Latin America, Africa and Middle East	128,400					102,987	
3.4.4	Europe	183,600					130,076	
3.4.5	International marketing section	53,000					59,105	
3.4.6	Financial assistance — rapeseed crushers	1,360,000					1,182,798	
3.4.7	General services	861,255					938,775	
		11,755,004	\$ —	\$ 1,575,000	\$ 512,000	\$ 13,842,004	12,628,165	\$ 1,213,839
	Less: capitalized as a voted non-budgetary disbursement	—	—	(1,575,000)	—	(1,575,000)	(787,500)	(787,500)
		11,755,004	—	—	512,000	12,267,004	11,840,665	426,339
4	Rural Development Assistance							
4.1	Programme Support							
4.1.1	General services — engineering and rural	342,736					319,172	
4.1.2	General services — advisory	1,122,103					1,203,786	
4.1.3	General services — Agriculture Development Committee	229,801					262,228	
4.1.4	Assistant deputy minister — development	96,282					113,480	
4.1.5	General services — home economics and 4H	199,992					186,573	
4.2	Family Farm Services						3,029,765	
4.2.1	Agriculture engineering	3,046,787					708,875	
4.2.2	Farm business management	746,434					3,851,766	
4.2.3	Rural services	2,901,462					102,837	
4.2.4	Farm labour	120,294						
4.3	Advisory Services						1,399,173	
4.3.1	Lethbridge region	1,300,752					1,083,883	
4.3.2	Calgary region	994,220					1,319,975	
4.3.3	Red Deer region	1,125,100					1,338,112	
4.3.4	Vermilion region	1,229,487					1,248,763	
4.3.5	Barrhead region	1,240,466					1,265,254	
4.3.6	Fairview region	1,167,391						

AGRICULTURE

Statement No. 3.3 (cont'd)

AGRICULTURE
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.4	Community Services							
4.4.1	Agricultural service boards	\$ 3,599,661					\$ 3,530,749	
4.4.2	4H	1,304,813					1,329,356	
4.4.3	Agriculture societies	234,296					236,243	
4.4.4	Home economics	3,172,510					3,353,759	
		<u>24,174,587</u>	<u>\$ —</u>	<u>\$ 1,800,000</u>	<u>\$ 1,217,000</u>	<u>\$ 27,191,587</u>	<u>25,883,749</u>	<u>\$ 1,307,838</u>
5	Agricultural Development Lending Assistance							
5.0.1	Alberta Agricultural Development Corpor- ation	<u>26,175,000</u>	<u>—</u>	<u>5,000,000</u>	<u>—</u>	<u>31,175,000</u>	<u>31,175,000</u>	<u>—</u>
6	Hail and Crop Insurance Assistance							
6.0.1	Alberta Hail and Crop Insurance Corporation	<u>5,554,000</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>5,554,000</u>	<u>4,845,634</u>	<u>708,366</u>
7	Financing of Alberta Grain Terminals							
7.0.1	Alberta Terminals Ltd.	<u>2,500,000</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>—</u>
	Less: capitalized as a voted non-budgetary disbursement	<u>(2,500,000)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(2,500,000)</u>	<u>(2,500,000)</u>	<u>—</u>
		<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
	Department Total	<u>\$120,466,521</u>	<u>\$ —</u>	<u>\$173,004,200</u>	<u>\$ 4,244,000(a)</u>	<u>\$297,714,721</u>	<u>\$299,925,347</u>	<u>\$ (2,210,626)</u>

(a) Transferred from the salary contingency fund.

AGRICULTURE
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Licenses:	\$ 35,411	\$ 34,957
Brands	572	511
Cream graders' and testers'	240	160
Creamery	1,842	1,588
Dairy	7,622	8,531
Farm implement dealers'	—	75
Frozen Food Act	223	266
Fur Farms Act	15,273	1,102
Livestock dealers'	4,440	4,805
Livestock medicine	708	822
Poultry	350	242
Seed dealers'	3,475	4,025
Slaughterhouse	240	104
Stockyards	70,396	57,188
Fees and Permits:	23,527	9,918
Accent	13,620	14,380
Analytical services	882	780
Artificial insemination	3,385	3,165
Bacteriological services	26,823	12,300
Boar semen sales	576,562	609,010
Brand inspection	42,260	41,070
Centralized milk testing services	4,025	3,575
Certified swine policy	169,421	92,207
Cow testing	2,252	2,803
Cream grading service charges	37,712	31,960
Extension courses	51,570	38,155
Farm management	3,820	3,595
Horse improvement programme	1,507	1,542
Horse permits	167	250
Names of Homes Act	3,250	3,200
Poultry blood testing	56,283	37,397
R.O.P. beef test station	160,285	126,382
Soil and feed testing	23,981	17,350
Welding school	1,201,332	1,049,039
Government of Canada:	46,734	28,160
4-H and junior forest wardens	101,480	93,420
Livestock water programme	(18,897)	—
Canadian International Development Agency	129,317	121,580
Refunds of Expenditure:	9,667	94,477
Bow River Irrigation District	1,775	3,300
Brand books	24,364	21,810
Control of agricultural pests	5,000	20,354
4-H cost-sharing grain companies	376,329	325,246
Milk Control Act	32,583	274,354
Previous years' refunds	43,402	11,718
Reimbursement of salaries and expenses	12,604	31,030
St. Mary River Irrigation District	505,724	782,289
From Revenue-Producing Assets:	4,304	5,623
Horticulture Research Centre	2,062	—
Lacombe Research Station	56,608	56,722
Sale of eggs	23,996	27,435
Sale of poultry	4,485	3,742
Sale of trees	91,455	93,522
Miscellaneous:	1,748	5,033
Sale of stray animals	842	360
Seed extraction	10,807	16,134
Other	13,397	21,527
Total Revenue	\$ 2,011,621	\$ 2,125,145

SECTION 4

1981-82 PUBLIC ACCOUNTS

ATTORNEY GENERAL

- Departmental Support Services
- Court Services
- Legal Services
- Support for Legal Aid
- Protection and Administration of Property Rights
- Fatality Inquiries
- Crimes Compensation
- Public Utilities Regulation
- Gaming Control and Licensing

The Ministry provides legal services to the Government and the various Government departments and is responsible for the administration of justice and enforcement of laws within the Province.

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4.2	Expenditure by Programme and Object	4.3
4.3	Expenditure by Element	4.5
4.4	Revenue	4.7

ATTORNEY GENERAL
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services	\$ 6,878,950	\$ —	\$ 300,000	\$ 159,000	\$ 7,337,950	\$ 6,924,075	\$ 413,875
2	Court Services	5,217,960	—	878,000	—	6,095,960	6,021,798	74,162
2.1	Court Support Services	29,515,390	—	595,000	7,029,500	37,139,890	37,031,963	107,927
2.2	Court Operations	34,733,350	—	1,473,000	7,029,500	43,235,850	43,053,761	182,089
		14,739,900	(20,467)	490,700	1,626,000	16,836,133	16,824,101	12,032
3	Legal Services	5,014,000	—	399,000	—	5,413,000	5,413,000	—
4	Support for Legal Aid							
5	Protection and Administration of Property Rights	3,448,430	—	—	311,000	3,759,430	3,713,410	46,020
5.1	Public Trustee	2,016,200	—	—	484,000	2,500,200	2,488,670	11,530
5.2	Central Registration	8,138,270	—	—	(385,000)	7,753,270	7,674,519	78,751
5.3	Land Titles	354,050	—	—	—	354,050	300,340	53,710
5.4	Land Compensation	13,956,950	—	—	410,000	14,366,950	14,176,939	190,011
		3,542,660	—	—	—	3,542,660	3,229,452	313,208
6	Fatality Inquiries	855,990	—	—	—	855,990	648,348	207,642
7	Crimes Compensation							
8	Public Utilities Regulation	2,305,210	—	—	—	2,305,210	1,998,776	306,434
9	Gaming Control and Licensing	456,690	—	—	—	456,690	278,650	178,040
	TOTAL 1982	\$ 82,483,700	\$ (20,467)(b)	\$ 2,662,700	\$ 9,224,500(c)	\$ 94,350,433	\$ 92,547,102	\$ 1,803,331
	TOTAL 1981 (a)	\$ 63,266,110	\$ —	\$ 231,400	\$ 3,925,000(c)	\$ 67,422,510	\$ 66,604,783	\$ 817,727

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

ATTORNEY GENERAL

Statement No. 4.2

ATTORNEY GENERAL
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
1	Departmental Support Services							
	Manpower	\$ 3,733,080	\$ —	\$ —	\$ 159,000	\$ 3,892,080	\$ 3,815,974	\$ 76,106
	Supplies and services	3,007,900	—	300,000	—	3,307,900	3,022,793	285,107
	Grants	5,000	—	—	—	5,000	5,000	—
	Purchase of fixed assets	70,650	—	—	—	70,650	40,504	30,146
	Other	62,320	—	—	—	62,320	39,804	22,516
	TOTAL 1982	\$ 6,878,950	\$ —	\$ 300,000	\$ 159,000	\$ 7,337,950	\$ 6,924,075	\$ 413,875
	TOTAL 1981 (a)	\$ 5,754,580	\$ —	\$ —	\$ —	\$ 5,754,580	\$ 5,546,408	\$ 208,172
2	Court Services							
	Manpower	\$ 24,320,230	\$ —	\$ —	\$ 7,055,500	\$ 31,375,730	\$ 31,317,951	\$ 57,779
	Supplies and services	9,602,280	—	1,473,000	—	11,075,280	11,000,749	74,531
	Grants	144,200	—	—	—	144,200	144,200	—
	Purchase of fixed assets	666,640	—	—	(26,000)	640,640	590,861	49,779
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 34,733,350	\$ —	\$ 1,473,000	\$ 7,029,500	\$ 43,235,850	\$ 43,053,761	\$ 182,089
	TOTAL 1981 (a)	\$ 26,265,710	\$ —	\$ —	\$ 2,123,500	\$ 28,389,210	\$ 28,009,774	\$ 379,436
3	Legal Services							
	Manpower	\$ 10,999,960	\$ —	\$ —	\$ 1,626,000	\$ 12,625,960	\$ 12,549,620	\$ 76,340
	Supplies and services	3,352,720	(20,467)	490,700	47,500	3,870,453	3,936,104	(65,651)
	Grants	305,460	—	—	(2,500)	302,960	302,960	—
	Purchase of fixed assets	81,760	—	—	(45,000)	36,760	35,417	1,343
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 14,739,900	\$ (20,467)	\$ 490,700	\$ 1,626,000	\$ 16,836,133	\$ 16,824,101	\$ 12,032
	TOTAL 1981 (a)	\$ 11,577,110	\$ —	\$ 100,000	\$ 1,430,500	\$ 13,107,610	\$ 13,070,822	\$ 36,788
4	Support for Legal Aid							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	5,014,000	—	399,000	—	5,413,000	5,413,000	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 5,014,000	\$ —	\$ 399,000	\$ —	\$ 5,413,000	\$ 5,413,000	\$ —
	TOTAL 1981	\$ 4,518,000	\$ —	\$ —	\$ —	\$ 4,518,000	\$ 4,518,000	\$ —
5	Protection and Administration of Property Rights							
	Manpower	\$ 11,047,350	\$ —	\$ —	\$ 985,000	\$ 12,032,350	\$ 11,940,170	\$ 92,180
	Supplies and services	2,711,200	—	—	(585,600)	2,125,600	2,049,229	76,371
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	198,400	—	—	10,600	209,000	187,540	21,460
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 13,959,950	\$ —	\$ —	\$ 410,000	\$ 14,366,950	\$ 14,176,939	\$ 190,011
	TOTAL 1981 (a)	\$ 10,785,260	\$ —	\$ —	\$ 371,000	\$ 11,156,260	\$ 11,218,141	\$ (61,881)

ATTORNEY GENERAL
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
6	Fatality Inquiries							
	Manpower	\$ 987,200	\$ —	\$ —	\$ 28,500	\$ 1,015,700	\$ 995,589	\$ 20,111
	Supplies and services	1,293,720	—	—	(28,500)	1,265,220	1,196,026	69,194
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	1,261,740	—	—	—	1,261,740	1,037,837	223,903
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 3,542,660	\$ —	\$ —	\$ —	\$ 3,542,660	\$ 3,229,452	\$ 313,208
	TOTAL 1981 (a)	\$ 1,804,660	\$ —	\$ —	\$ —	\$ 1,804,660	\$ 1,768,031	\$ 36,629
7	Crimes Compensation							
	Manpower	\$ 46,090	\$ —	\$ —	\$ —	\$ 46,090	\$ 37,928	\$ 8,162
	Supplies and services	117,200	—	—	—	117,200	93,008	24,192
	Grants	691,500	—	—	—	691,500	516,578	174,922
	Purchase of fixed assets	1,200	—	—	—	1,200	834	366
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 855,990	\$ —	\$ —	\$ —	\$ 855,990	\$ 648,348	\$ 207,642
	TOTAL 1981	\$ 748,200	\$ —	\$ —	\$ —	\$ 748,200	\$ 656,963	\$ 91,237
8	Public Utilities							
	Regulation							
	Manpower	\$ 1,795,210	\$ —	\$ —	\$ —	\$ 1,795,210	\$ 1,662,989	\$ 132,221
	Supplies and services	492,000	—	—	—	492,000	325,937	166,063
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	18,000	—	—	—	18,000	9,850	8,150
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 2,305,210	\$ —	\$ —	\$ —	\$ 2,305,210	\$ 1,998,776	\$ 306,434
	TOTAL 1981	\$ 1,812,590	\$ —	\$ —	\$ —	\$ 1,812,590	\$ 1,780,878	\$ 31,712
9	Gaming Control and Licensing							
	Manpower	\$ 217,190	\$ —	\$ —	\$ —	\$ 217,190	\$ 197,327	\$ 19,863
	Supplies and services	237,500	—	—	—	237,500	79,661	157,839
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	2,000 ^a	—	—	—	2,000	1,662	338
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 456,690	\$ —	\$ —	\$ —	\$ 456,690	\$ 278,650	\$ 178,040
	TOTAL 1981	\$ —	\$ —	\$ 131,400	\$ —	\$ 131,400	\$ 35,766	\$ 95,634
	Department Total 1982	\$ 82,483,700	\$ (20,467)(b)	\$ 2,662,700	\$ 9,224,500(c)	\$ 94,350,433	\$ 92,547,102	\$ 1,803,331
	Department Total 1981 (a)	\$ 63,266,110	\$ —	\$ 231,400	\$ 3,925,000(c)	\$ 67,422,510	\$ 66,604,783	\$ 817,727

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

ATTORNEY GENERAL

Statement No. 4.3

ATTORNEY GENERAL
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	\$ 176,450					\$ 161,407	
1.0.2	Deputy minister's office	225,270					212,106	
1.0.3	Information centre	1,058,350					1,074,361	
1.0.4	Planning research and development	672,500					569,746	
1.0.5	Administrative services	225,470					346,756	
1.0.6	Personnel	890,190					833,022	
1.0.7	Finance	2,473,230					2,465,493	
1.0.8	Materials and facilities	967,550					1,135,174	
1.0.9	Management audit	189,940					126,010	
		<u>6,878,950</u>	<u>\$ —</u>	<u>\$ 300,000</u>	<u>\$ 159,000</u>	<u>\$ 7,337,950</u>	<u>6,924,075</u>	<u>\$ 413,875</u>
2	Court Services							
2.1	Court Support Services							
2.1.1	General administration	1,690,860					1,658,769	
2.1.2	Central reporting services	491,410					407,670	
2.1.3	Chief provincial judge's office	208,220					233,514	
2.1.4	Law libraries	1,368,710					1,542,094	
2.1.5	Justices of the peace	342,160					230,893	
2.1.6	Court system improvements	1,116,600					1,948,857	
2.2	Court Operations							
2.2.1	Calgary	9,331,680					11,281,424	
2.2.2	Edmonton	10,765,740					12,940,208	
2.2.3	Grande Prairie	926,390					1,238,150	
2.2.4	Lethbridge	1,413,210					1,916,527	
2.2.5	Red Deer	1,321,280					1,786,624	
2.2.6	Drumheller	241,960					353,786	
2.2.7	Fort Macleod	259,310					432,498	
2.2.8	Hanna	64,310					103,553	
2.2.9	Medicine Hat	733,840					970,474	
2.2.10	Peace River	783,720					969,650	
2.2.11	Vegreville	390,010					612,720	
2.2.12	Wetaskiwin	920,750					1,326,918	
2.2.13	Fort McMurray	610,720					667,771	
2.2.14	St. Paul	251,480					350,168	
2.2.15	Edson	110,670					131,561	
2.2.16	Hinton	189,010					276,748	
2.2.17	Stony Plain	248,540					314,273	
2.2.18	Sherwood Park	188,400					269,650	
2.2.19	St. Albert	523,570					745,405	
2.2.20	Fort Saskatchewan	240,800					343,856	
		<u>34,733,350</u>	<u>—</u>	<u>1,473,000</u>	<u>7,029,500</u>	<u>43,235,850</u>	<u>43,053,761</u>	<u>182,089</u>
3	Legal Services							
3.0.1	Crown Counsel	7,341,540					8,283,871	
3.0.2	Legal research and analysis	270,560					283,460	
3.0.3	Law reform (University of Alberta)	289,960					290,239	
3.0.4	Legislative Counsel	1,048,490					1,064,974	
3.0.5	Civil law division	4,365,520					5,222,699	
3.0.6	Gaming branch	988,550					1,111,254	
3.0.7	Assistant deputy minister's office — law	336,860					486,013	
3.0.8	Board of review	98,420					81,591	
		<u>14,739,900</u>	<u>(20,467)</u>	<u>490,700</u>	<u>1,626,000</u>	<u>16,836,133</u>	<u>16,824,101</u>	<u>12,032</u>
4	Support for Legal Aid							
4.0.1	Legal aid plan	5,014,000	<u>—</u>	<u>399,000</u>	<u>—</u>	<u>5,413,000</u>	<u>5,413,000</u>	<u>—</u>

ATTORNEY GENERAL
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
5	Protection and Administration of Property Rights							
5.1	Public Trustee							
5.1.1	Public trustee office — Calgary	\$ 875,550					\$ 960,735	
5.1.2	Public trustee office — Edmonton	2,572,880					2,752,676	
5.2	Central Registration							
5.2.1	Personal property registration	2,016,200					2,488,670	
5.3	Land Titles							
5.3.1	Land titles — Calgary	3,909,240					3,402,417	
5.3.2	Land titles — Edmonton	4,229,030					4,272,102	
5.4	Land Compensation							
5.4.1	Land Compensation Board	354,050					300,339	
		<u>13,956,950</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 410,000</u>	<u>\$ 14,366,950</u>	<u>14,176,939</u>	<u>\$ 190,011</u>
6	Fatality Inquiries							
6.0.1	Medical examiner — Calgary	1,135,140					1,153,940	
6.0.2	Medical examiner — Edmonton	2,407,520					2,075,512	
		<u>3,542,660</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>3,542,660</u>	<u>3,229,452</u>	<u>313,208</u>
7	Crimes Compensation							
7.0.1	Crimes Compensation Board	855,990	—	—	—	855,990	648,348	207,642
8	Public Utilities Regulation							
8.0.1	Public Utilities Board	2,305,210	—	—	—	2,305,210	1,998,776	306,434
9	Gaming Control and Licensing							
9.0.1	Alberta Gaming Commission	456,690	—	—	—	456,690	278,650	178,040
	Department Total	<u>\$ 82,483,700</u>	<u>\$ (20,467)(a)</u>	<u>\$ 2,662,700</u>	<u>\$ 9,224,500(b)</u>	<u>\$ 94,350,433</u>	<u>\$ 92,547,102</u>	<u>\$ 1,803,331</u>

(a) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

ATTORNEY GENERAL

Statement No. 4.4

ATTORNEY GENERAL
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Licenses:		
Commissioners for Oaths Act	\$ 89,044	\$ 87,155
Lottery	1,165,360	1,012,292
Notaries Public Act	1,740	2,015
	<u>1,256,144</u>	<u>1,101,462</u>
Fees and Permits:		
Authentication of documents	2,739	2,486
Central Registry:		
Assurance fund	177,663	160,000
Motor vehicle branch	566,501	562,737
Registration	333,316	300,771
Clerks of the Court Act	3,616,414	2,927,472
Fatality Inquiries Act	10,080	10,045
Land Titles Act:		
Assurance fund	1,395,991	2,451,070
Registration	26,765,098	25,009,215
Provincial Court Act	135,385	116,853
Public Trustee Act:		
Consolidated fund and special reserve fund	60,000	60,000
Fees and earnings	1,702,797	1,953,935
Public Utilities Board	5,123	4,320
Sheriffs' Act	1,345,118	1,150,272
Solicitors	5,001	38,332
	<u>36,121,226</u>	<u>34,747,508</u>
Fines and Penalties:		
Government of Canada statute fines	10,754,113	10,019,010
Provincial statute fines	9,901,183	8,291,650
	<u>20,655,296</u>	<u>18,310,660</u>
Government of Canada:		
Criminal injuries compensation	233,772	207,850
Legal aid	2,477,858	2,289,751
	<u>2,711,630</u>	<u>2,497,601</u>
Refunds of Expenditure:		
Previous years' refunds	69,068	22,563
Reimbursement of salaries and expenses	138,387	113,116
	<u>207,455</u>	<u>135,679</u>
Miscellaneous:		
Cash overage	1,161	854
Estreated bail	244,662	141,790
Microfilming	15,743	7,538
Outstanding cheques	(76)	(554)
Unclaimed balance of estates	46,703	22,584
Unclaimed suitors' money	24,260	30,333
Other	314,083	205,682
	<u>646,536</u>	<u>408,227</u>
Total Revenue	<u>\$ 61,598,287</u>	<u>\$ 57,201,137</u>

SECTION 5

1981-82 PUBLIC ACCOUNTS

CONSUMER AND CORPORATE AFFAIRS

Departmental Support Services
Consumer Services
Business Registration and Regulation
Regulation of Securities Markets
Rent Decontrol Administration

The Ministry is responsible for the development and management of programmes designed to advise consumers of their rights and responsibilities, and foster the orderly development of business activity in a market-place assured of fair standards of commercial endeavour.

Contents:

Statement No.		Page
5.1	Expenditure by Programme and Sub-Programme	5.2
5.2	Expenditure by Programme and Object	5.3
5.3	Expenditure by Element	5.4
5.4	Revenue	5.6

CONSUMER AND CORPORATE AFFAIRS
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services							
1.1	Central Support Services	\$ 2,362,823	\$ —	\$ —	\$ 108,200	\$ 2,471,023	\$ 2,338,394	\$ 132,629
1.2	Regional Delivery	3,076,821	—	—	157,300	3,234,121	3,121,033	113,088
		5,439,644	—	—	265,500	5,705,144	5,459,427	245,717
		1,124,291	—	—	—	1,124,291	1,039,282	85,009
2	Consumer Services							
3	Business Registration and Regulation				(61,000)	770,748	430,693	340,055
3.1	Programme Support	831,748	—	—	—	—	—	—
3.2	Regulation of Insurance Industries	157,863	—	—	16,000	173,863	169,378	4,485
3.3	Regulation of Automobile Insurance Premium	118,101	—	—	(10,000)	108,101	89,457	18,644
3.4	Business Incorporation and Registration	3,174,041	—	—	50,000	3,224,041	3,056,499	167,542
3.5	Registration and Regulation of Trust Companies	120,451	—	—	(16,000)	104,451	73,748	30,703
3.6	Regulation of Credit Unions	129,547	—	—	17,000	146,547	134,504	12,043
3.7	Licensing	362,740	—	—	3,000	365,740	313,843	51,897
3.8	Regulation of Credit Grantors	160,308	—	—	20,000	180,308	176,099	4,209
3.9	Regulation of Business Practices	193,951	—	—	(10,000)	183,951	153,722	30,229
3.10	Regulation of Real Estate	140,461	—	—	3,000	143,461	126,795	16,666
3.11	Regulation of Cooperatives	126,048	—	—	(12,000)	114,048	105,265	8,783
		5,515,259	—	—	—	5,515,259	4,830,003	685,256
4	Regulation of Securities Markets	2,631,289	—	1,100,000	—	3,731,289	2,852,519	878,770
5	Rent Decontrol Administration	—	—	—	—	—	—	—
	TOTAL 1982	\$ 14,710,483	\$ —	\$ 1,100,000	\$ 265,500(a)	\$ 16,075,983	\$ 14,181,231	\$ 1,894,752
	TOTAL 1981	\$ 11,396,522	\$ —	\$ 864,567	\$ 30,000(a)	\$ 12,291,089	\$ 11,339,923	\$ 951,166

(a) Transferred from the salary contingency fund.

CONSUMER AND CORPORATE AFFAIRS

Statement No. 5.2

CONSUMER AND CORPORATE AFFAIRS
STATEMENT OF EXPENDITURE
BY PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services							
	Manpower	\$ 4,380,246	\$ —	\$ —	\$ 328,500	\$ 4,708,746	\$ 4,568,760	\$ 139,986
	Supplies and services	954,378	—	—	(76,000)	878,378	803,612	74,766
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	67,700	—	—	13,000	80,700	52,789	27,911
	Other	37,320	—	—	—	37,320	34,266	3,054
	TOTAL 1982	\$ 5,439,644	\$ —	\$ —	\$ 265,500	\$ 5,705,144	\$ 5,459,427	\$ 245,717
	TOTAL 1981 (a)	\$ 4,535,707	\$ —	\$ —	\$ —	\$ 4,535,707	\$ 4,348,673	\$ 187,034
2	Consumer Services							
	Manpower	\$ 649,041	\$ —	\$ —	\$ —	\$ 649,041	\$ 632,565	\$ 16,476
	Supplies and services	469,850	—	—	(1,500)	468,350	400,351	67,999
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	5,400	—	—	1,500	6,900	6,366	534
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 1,124,291	\$ —	\$ —	\$ —	\$ 1,124,291	\$ 1,039,282	\$ 85,009
	TOTAL 1981 (a)	\$ 785,723	\$ —	\$ —	\$ —	\$ 785,723	\$ 736,436	\$ 49,287
3	Business Registration and Regulation							
	Manpower	\$ 3,109,329	\$ —	\$ —	\$ 31,000	\$ 3,140,329	\$ 3,009,045	\$ 131,284
	Supplies and services	2,256,460	—	—	(34,300)	2,222,160	1,726,922	495,238
	Grants	115,000	—	—	—	115,000	67,810	47,190
	Purchase of fixed assets	34,470	—	—	3,300	37,770	26,226	11,544
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 5,515,259	\$ —	\$ —	\$ —	\$ 5,515,259	\$ 4,830,003	\$ 685,256
	TOTAL 1981 (a)	\$ 4,081,630	\$ —	\$ —	\$ 30,000	\$ 4,111,630	\$ 3,803,021	\$ 308,609
4	Regulation of Securities Markets							
	Manpower	\$ 1,743,374	\$ —	\$ —	\$ —	\$ 1,743,374	\$ 1,455,578	\$ 287,796
	Supplies and services	843,140	—	800,000	—	1,643,140	1,094,247	548,893
	Grants	—	—	300,000	—	300,000	300,000	—
	Purchase of fixed assets	44,775	—	—	—	44,775	2,694	42,081
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 2,631,289	\$ —	\$ 1,100,000	\$ —	\$ 3,731,289	\$ 2,852,519	\$ 878,770
	TOTAL 1981	\$ 1,848,398	\$ —	\$ 864,567	\$ —	\$ 2,712,965	\$ 2,366,367	\$ 346,598
5	Rent Decontrol Administration							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	TOTAL 1982	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	TOTAL 1981	\$ 145,064	\$ —	\$ —	\$ —	\$ 145,064	\$ 85,426	\$ 59,638
	Department Total 1982	\$ 14,710,483	\$ —	\$ 1,100,000	\$ 265,500(b)	\$ 16,075,983	\$ 14,181,231	\$ 1,894,752
	Department Total 1981	\$ 11,396,522	\$ —	\$ 864,567	\$ 30,000(b)	\$ 12,291,089	\$ 11,339,923	\$ 951,166

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.
(b) Transferred from the salary contingency fund.

CONSUMER AND CORPORATE AFFAIRS STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services						\$ 159,604	
1.1	Central Support Services						407,668	
1.1.1	Minister's office	\$ 130,690					183,539	
1.1.2	Executive management	381,810						
1.1.3	Financial services	167,645					211,205	
1.1.4	Personnel and staff development	183,436					116,536	
1.1.5	Research and planning	134,706					246,048	
1.1.6	Audit	319,682					373,028	
1.1.7	Administrative services	344,246					616,777	
1.1.8	Information systems	680,338					23,989	
1.1.9	Communications	20,270					3,121,033	
1.2	Regional Delivery	3,076,821				\$ 5,705,144	5,459,427	\$ 245,717
1.2.1	Regional offices	5,439,644	\$ —	\$ —	\$ 265,500			
							546,289	
2	Consumer Services	569,060					137,345	
2.0.1	Consumer education	179,714						
2.0.2	Resource centre						355,648	
2.0.3	Family financial counselling	375,517				1,124,291	1,039,282	85,009
		1,124,291	—	—	—			
3	Business Registration and Regulation							
3.1	Programme Support						430,693	
3.1.1	Administration and programme development	831,748						
3.2	Regulation of Insurance Industries	157,863					169,378	
3.2.1	Insurance programme							
3.3	Regulation of Automobile Insurance Premium						89,457	
3.3.1	Automobile Insurance Board	118,101						
3.4	Business Incorporation and Registration	1,869,912					1,841,047	
3.4.1	Administrative support	463,910					469,002	
3.4.2	Corporate reorganization	338,328					293,267	
3.4.3	Public information						453,183	
3.4.4	Incorporation and registration	501,891						
3.5	Registration and Regulation of Trust Companies	120,451					73,748	
3.5.1	Trust companies programme						134,504	
3.6	Regulation of Credit Unions	129,547						
3.6.1	Credit union programme						313,843	
3.7	Licensing	362,740						
3.7.1	Licensing programme						176,099	
3.8	Regulation of Credit Grantors	160,308						
3.8.1	Credit programme							
3.9	Regulation of Business Practices	193,951					153,722	
3.9.1	Standards programme						126,795	
3.10	Regulation of Real Estate	140,461						
3.10.1	Real estate programme						105,265	
3.11	Regulation of Cooperatives	126,048				5,515,259	4,830,003	685,256
3.11.1	Cooperative programme	5,515,259	—	—	—			

CONSUMER AND CORPORATE AFFAIRS

Statement No. 5.3 (cont'd)

CONSUMER AND CORPORATE AFFAIRS
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4	Regulation of Securities Markets							
4.0.1	Administrative support	\$ 1,222,797					\$ 1,895,010	
4.0.2	Security analysis	905,959					587,250	
4.0.3	Registrar of security dealers	89,503					58,045	
4.0.4	Investigations	413,030					312,214	
		<u>2,631,289</u>	<u>\$ —</u>	<u>\$ 1,100,000</u>	<u>\$ —</u>	<u>\$ 3,731,289</u>	<u>2,852,519</u>	<u>\$ 878,770</u>
5	Rent Decontrol Administration							
5.0.1	Rent Decontrol Appeal Board	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
	Department Total	<u>\$ 14,710,483</u>	<u>\$ —</u>	<u>\$ 1,100,000</u>	<u>\$ 265,500(a)</u>	<u>\$ 16,075,983</u>	<u>\$ 14,181,231</u>	<u>\$ 1,894,752</u>

(a) Transferred from the salary contingency fund.

CONSUMER AND CORPORATE AFFAIRS
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	<u>1982</u>	<u>1981</u>
Licenses:		
Collection agencies	\$ 11,045	\$ 10,135
Insurance agents	110,102	113,734
Insurance companies	157,527	162,453
Investment Contracts Act	7,100	9,850
Licensing of Trades and Businesses Act	756,803	903,449
Mortgage brokers	23,100	24,000
Real estate agents	297,119	320,461
	<u>1,362,796</u>	<u>1,544,082</u>
Fees and Permits:		
Alberta Securities Commission	349,522	285,214
Companies Act	3,247,024	3,118,661
Credit Union examination	220,122	194,658
Debtors Assistance Act	543	235
Orderly payment of debts	2,990	3,070
Trust Companies Act	20,230	42,032
	<u>3,840,431</u>	<u>3,643,870</u>
Refunds of Expenditure:		
Previous years' refunds	<u>59</u>	<u>284</u>
Miscellaneous:		
Insurance branch	23,634	12,131
Mortgage brokers	4,675	5,850
Other	7,583	6,206
	<u>35,892</u>	<u>24,187</u>
Total Revenue	<u>\$ 5,239,178</u>	<u>\$ 5,212,423</u>

SECTION 6

1981-82 PUBLIC ACCOUNTS

CULTURE

Departmental Support Services
Cultural Development
Historical Resources Development
International Assistance
75th Anniversary Celebrations

The Ministry is responsible for the development and support of cultural programmes and services; the restoration and conservation of historical resources, and for conducting a programme of international assistance.

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CULTURE
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services	\$ 2,257,003	\$ —	\$ 30,121	\$ 202,857	\$ 2,489,981	\$ 2,469,044	\$ 20,937
2	Cultural Development							
2.1	Programme Support	344,239	—	—	(22,146)	322,093	303,308	18,785
2.2	Visual Arts	1,425,921	—	50,000	167,960	1,643,881	1,636,089	7,792
2.3	Performing Arts	4,460,342	—	1,063,601	172,457	5,696,400	5,695,824	576
2.4	Film and Literary Arts	396,256	—	—	46,682	442,938	442,433	505
2.5	Library Services	8,843,488	—	—	(76,787)	8,766,701	8,745,613	21,088
2.6	Cultural Heritage	1,079,802	—	—	38,507	1,118,309	1,090,358	27,951
2.7	Cultural Facilities	1,148,059	—	—	140,393	1,288,452	1,266,509	21,943
2.8	Film Censorship	163,897	—	—	26,568	190,465	190,186	279
2.9	Major Cultural Facilities Development	1,203,964	—	—	(276,942)	927,022	822,039	104,983
		<u>19,065,968</u>	<u>—</u>	<u>1,113,601</u>	<u>216,692</u>	<u>20,396,261</u>	<u>20,192,359</u>	<u>203,902</u>
3	Historical Resources Development							
3.1	Programme Support	293,049	—	—	52,235	345,284	320,757	24,527
3.2	Archaeological Survey	791,437	—	—	32,684	824,121	805,239	18,882
3.3	Archival Acquisition, Preservation and Storage	605,535	—	—	51,109	656,644	634,214	22,430
3.4	Financial Assistance for Heritage Preservation	3,950,864	—	—	(481,693)	3,469,171	3,468,760	411
3.5	Historic Sites Preservation	1,781,691	—	—	201,166	1,982,857	1,978,294	4,563
3.6	Historical Resource Facilities	3,817,511	—	—	351,258	4,168,769	4,166,125	2,644
		<u>11,240,087</u>	<u>—</u>	<u>—</u>	<u>206,759</u>	<u>11,446,846</u>	<u>11,373,389</u>	<u>73,457</u>
4	International Assistance	4,920,869	—	2,200,000	12,891	7,133,760	7,133,181	579
	Department Total	<u>37,483,927</u>	<u>—</u>	<u>3,343,722</u>	<u>639,199</u>	<u>41,466,848</u>	<u>41,167,973</u>	<u>298,875</u>
5	75th Anniversary Celebrations							
5.1	Planning and Administration	277,686	—	—	(35,000)	242,686	181,865	60,821
5.4	Cultural Programmes	858,000 ^a	—	—	35,000	893,000	869,138	23,862
		<u>1,135,686</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>1,135,686</u>	<u>1,051,003</u>	<u>84,683</u>
	GRAND TOTAL 1982	<u>\$ 38,619,613</u>	<u>\$ —</u>	<u>\$ 3,343,722</u>	<u>\$ 639,199(b)</u>	<u>\$ 42,602,534</u>	<u>\$ 42,218,976</u>	<u>\$ 383,558</u>
	GRAND TOTAL 1981 (a)	<u>\$ 58,579,994</u>	<u>\$ —</u>	<u>\$ 4,439,481</u>	<u>\$ 457,210(b)</u>	<u>\$ 63,476,685</u>	<u>\$ 56,627,346</u>	<u>\$ 6,849,339</u>

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Transferred from the salary contingency fund.

CULTURE

Statement No. 6.2

CULTURE
STATEMENT OF EXPENDITURE
BY PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
1	Departmental Support Services							
	Manpower	\$ 1,522,424	\$ —	\$ —	\$ 202,857	\$ 1,725,281	\$ 1,715,198	\$ 10,083
	Supplies and services	684,709	—	30,121	—	714,830	707,784	7,046
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	12,550	—	—	—	12,550	11,890	660
	Other	37,320	—	—	—	37,320	34,172	3,148
	TOTAL 1982	\$ 2,257,003	\$ —	\$ 30,121	\$ 202,857	\$ 2,489,981	\$ 2,469,044	\$ 20,937
	TOTAL 1981 (a)	\$ 1,868,273	\$ —	\$ —	\$ 201,054	\$ 2,069,327	\$ 2,033,051	\$ 36,276
2	Cultural Development							
	Manpower	\$ 3,205,045	\$ —	\$ —	\$ 386,692	\$ 3,591,737	\$ 3,588,446	\$ 3,291
	Supplies and services	2,012,296	—	—	—	2,012,296	1,882,608	129,688
	Grants	13,383,920	—	1,113,601	(170,000)	14,327,521	14,282,788	44,733
	Purchase of fixed assets	464,707	—	—	—	464,707	438,517	26,190
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 19,065,968	\$ —	\$ 1,113,601	\$ 216,692	\$ 20,396,261	\$ 20,192,359	\$ 203,902
	TOTAL 1981 (a)	\$ 16,915,985	\$ —	\$ 295,000	\$ —	\$ 17,210,985	\$ 16,576,980	\$ 634,005
3	Historical Resources Development							
	Manpower	\$ 4,453,967	\$ —	\$ —	\$ 692,795	\$ 5,146,762	\$ 5,118,271	\$ 28,491
	Supplies and services	2,390,276	—	—	—	2,390,276	2,378,300	11,976
	Grants	3,968,631	—	—	(486,036)	3,482,595	3,482,224	371
	Purchase of fixed assets	427,213	—	—	—	427,213	394,594	32,619
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 11,240,087	\$ —	\$ —	\$ 206,759	\$ 11,446,846	\$ 11,373,389	\$ 73,457
	TOTAL 1981 (a)	\$ 11,233,104	\$ —	\$ —	\$ 251,782	\$ 11,484,886	\$ 11,465,891	\$ 18,995
4	International Assistance							
	Manpower	\$ 56,819	\$ —	\$ —	\$ 12,891	\$ 69,710	\$ 69,399	\$ 311
	Supplies and services	14,050	—	—	—	14,050	13,962	88
	Grants	4,850,000	—	2,200,000	—	7,050,000	7,049,820	180
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 4,920,869	\$ —	\$ 2,200,000	\$ 12,891	\$ 7,133,760	\$ 7,133,181	\$ 579
	TOTAL 1981	\$ 4,914,741	\$ —	\$ 1,500,000	\$ 4,374	\$ 6,419,115	\$ 6,417,870	\$ 1,245
	Department Total 1982	\$ 37,483,927	\$ —	\$ 3,343,722	\$ 639,199	\$ 41,466,848	\$ 41,167,973	\$ 298,875
	Department Total 1981 (a)	\$ 34,932,103	\$ —	\$ 1,795,000	\$ 457,210	\$ 37,184,313	\$ 36,495,792	\$ 690,521

CULTURE
STATEMENT OF EXPENDITURE
BY PROGRAMME AND OBJECT

Vote	Programme Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
5	75th Anniversary							
	Celebrations							
	Manpower	\$ 71,486	\$ —	\$ —	\$ 15,000	\$ 86,486	\$ 80,436	\$ 6,050
	Supplies and services	307,200	—	—	(33,000)	274,200	237,290	36,910
	Grants	717,000	—	—	—	717,000	717,000	—
	Purchase of fixed assets	40,000	—	—	—	40,000	—	40,000
	Other	—	—	—	18,000	18,000	16,277	1,723
	TOTAL 1982	\$ 1,135,686	\$ —	\$ —	\$ —	\$ 1,135,686	\$ 1,051,003	\$ 84,683
	TOTAL 1981	\$ 23,647,891	\$ —	\$ 2,644,481	\$ —	\$ 26,292,372	\$ 20,133,554	\$ 6,158,818
	GRAND TOTAL 1982	\$ 38,619,613	\$ —	\$ 3,343,722	\$ 639,199(b)	\$ 42,602,534	\$ 42,218,976	\$ 383,558
	GRAND TOTAL 1981 (a)	\$ 58,579,994	\$ —	\$ 4,439,481	\$ 457,210(b)	\$ 63,476,685	\$ 56,627,346	\$ 6,849,339

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Transferred from the salary contingency fund.

CULTURE

Statement No. 6.3

CULTURE
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	\$ 219,464					\$ 238,762	
1.0.2	Deputy minister's office	160,791					175,053	
1.0.3	Financial services	617,421					625,601	
1.0.4	Personnel	138,837					196,508	
1.0.5	Planning and development	244,747					225,222	
1.0.6	Communications	158,832					162,636	
1.0.7	Department library	92,963					99,798	
1.0.8	Records management	47,446					55,257	
1.0.9	Executive director for finance and administration	68,014					80,450	
1.0.10	Special programmes	508,488					607,042	
1.0.11	Special advisor	—					2,715	
		<u>2,257,003</u>	<u>\$ —</u>	<u>\$ 30,121</u>	<u>\$ 202,857</u>	<u>\$ 2,489,981</u>	<u>2,469,044</u>	<u>\$ 20,937</u>
2	Cultural Development							
2.1	Programme Support							
2.1.1	Administrative support	216,802					303,308	
2.1.2	Major productions	17,437					—	
2.2	Visual Arts							
2.2.1	Administrative support	4,472					858,869	
2.2.2	Financial assistance	566,000					611,234	
2.2.3	Workshops and development	95,040					88,784	
2.2.4	Exposure	70,409					77,202	
2.3	Performing Arts							
2.3.1	Administrative support	556,285					701,633	
2.3.2	Financial assistance	2,826,720					3,653,294	
2.3.3	Workshops and development	483,297					484,412	
2.3.4	Exposure	594,040					856,484	
2.4	Film and Literary Arts							
2.4.1	Administrative support	206,977					256,116	
2.4.2	Financial assistance	103,400					153,639	
2.4.3	Workshops and development	39,079					32,678	
2.4.4	Book publishing	46,800					—	
2.5	Library Services							
2.5.1	Administrative support	487,748					579,921	
2.5.2	Financial assistance	7,717,660					7,691,560	
2.5.3	Workshops and development	80,220					73,764	
2.5.4	Alberta Library Board	72,100					83,208	
2.5.5	Bibliographic services	485,760					317,161	
2.6	Cultural Heritage							
2.6.1	Administrative support	297,514					337,566	
2.6.2	Financial assistance	577,940					574,577	
2.6.3	Exposure	204,348					178,215	
2.7	Cultural Facilities							
2.7.1	Northern Alberta Jubilee Auditorium	566,584					586,648	
2.7.2	Southern Alberta Jubilee Auditorium	581,475					679,861	
2.8	Film Censorship							
2.8.1	Film censorship	163,897					190,186	
2.9	Major Cultural Facilities Development							
2.9.1	Administrative support	246,728					71,996	
2.9.2	Financial assistance	874,080					703,895	
2.9.3	Research and consultation	83,156					46,148	
		<u>19,065,968</u>	<u>—</u>	<u>1,113,601</u>	<u>216,692</u>	<u>20,396,261</u>	<u>20,192,359</u>	<u>203,902</u>

CULTURE
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
3	Historical Resources Development							
3.1	Programme Support						\$ 320,757	
3.1.1	Administrative support	\$ 293,049						
3.2	Archaeological Survey						104,182	
3.2.1	Administrative support	90,997						
3.2.2	Resource planning and management	700,440					701,056	
3.3	Archival Acquisition, Preservation and Storage						230,351	
3.3.1	Administrative support	205,210						
3.3.2	Acquisition, preservation and storage	400,325					403,863	
3.4	Financial Assistance for Heritage Preservation						29,585	
3.4.1	Administrative support	25,493						
3.4.2	Grants for heritage preservation	1,003,598					1,003,439	
3.4.3	Alberta heritage foundations	125,000					125,000	
3.4.4	Glenbow-Alberta Institute	2,796,773					2,310,737	
3.5	Historic Sites Preservation						145,076	
3.5.1	Administrative support	129,599					815,247	
3.5.2	Planning and research	647,332					134,771	
3.5.3	Site supervision	153,700					635,244	
3.5.4	Restoration services	694,624						
3.5.5	Ukrainian Cultural Heritage Village	156,436					248,506	
3.6	Historical Resource Facilities						4,165,575	
3.6.1	Provincial Museum	3,817,511						
		<u>11,240,087</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 206,759</u>	<u>\$ 11,446,846</u>	<u>11,373,389</u>	<u>\$ 73,457</u>
4	International Assistance						83,361	
4.0.1	Administrative support	70,869					7,049,820	
4.0.2	Financial assistance	4,850,000					7,133,181	579
		<u>4,920,869*</u>	<u>—</u>	<u>2,200,000</u>	<u>12,891</u>	<u>7,133,760</u>	<u>7,133,181</u>	<u>579</u>
	Department Total	<u>37,483,927</u>	<u>—</u>	<u>3,343,722</u>	<u>639,199</u>	<u>41,466,848</u>	<u>41,167,973</u>	<u>298,875</u>
5	75th Anniversary Celebrations							
5.1	Planning and Administration						181,865	
5.1.5	General administration	277,686						
5.4	Cultural Programmes						2,149	
5.4.1	Festival of the Arts	—					585	
5.4.2	Musical "Alberta"	—					2,778	
5.4.3	Art review	—					717,000	
5.4.4	Canadian encyclopedia	717,000					64,296	
5.4.5	Bronze sculptures	40,000					81,892	
5.4.7	Photography in Alberta	101,000						
5.4.9	Film and publishing administration	—					438	
		<u>1,135,686</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>1,135,686</u>	<u>1,051,003</u>	<u>84,683</u>
	GRAND TOTAL	<u>\$ 38,619,613</u>	<u>\$ —</u>	<u>\$ 3,343,722</u>	<u>\$ 639,199(a)</u>	<u>\$ 42,602,534</u>	<u>\$ 42,218,976</u>	<u>\$ 383,558</u>

(a) Transferred from the salary contingency fund.

Statement No. 6.4

CULTURE
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Fees and Permits:		
Amusement branch	\$ 58,721	\$ 59,875
Cultural development	107,697	105,353
	<u>166,418</u>	<u>165,228</u>
Government of Canada:		
National Museum core funding	191,500	179,900
National Museum — inventory	28,400	20,700
	<u>219,900</u>	<u>200,600</u>
Refunds of Expenditure:		
Previous years' refunds	140,072	29,238
From Revenue-Producing Assets:		
Provincial Jubilee Auditoriums:		
Calgary	440,408	368,725
Edmonton	476,242	433,015
Provincial Museum and Archives	4,473	3,310
	<u>921,123</u>	<u>805,050</u>
Miscellaneous:		
Other	71,203	5,058
Total Revenue	<u>\$ 1,518,716</u>	<u>\$ 1,205,174</u>

SECTION 7

1981-82 PUBLIC ACCOUNTS

ECONOMIC DEVELOPMENT

Economic Development and International Trade

Financing — Economic Development Projects

The Ministry is responsible for the implementation of the economic strategy of the Government of Alberta.

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**ECONOMIC DEVELOPMENT
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME**

Vote and Ref No	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Economic Development and International Trade							
1.1	Programme Support	\$ 2,091,840	\$ —	\$ 8,200	\$ 139,500	\$ 2,239,540	\$ 2,205,908	\$ 33,632
1.2	Planning and Services	3,661,525	—	—	294,000	3,955,525	3,920,033	35,492
1.3	Development of Industrial Programmes	3,865,800	—	538,000	(281,500)	4,122,300	3,869,340	252,960
1.4	International Trade	3,184,500	—	806,800	28,000	4,019,300	3,817,727	201,573
		<u>12,803,665</u>	<u>—</u>	<u>1,353,000</u>	<u>180,000</u>	<u>14,336,665</u>	<u>13,813,008</u>	<u>523,657</u>
2	Financing — Economic Development Projects							
2.1	Railway Relocation	—	—	60,000	—	60,000	45,000	15,000
2.2	Grain Handling — Storage Facilities	—	—	14,000,000	—	14,000,000	10,737,235	3,262,765
2.3	High Technology	—	—	200,000	—	200,000	200,000	—
		<u>—</u>	<u>—</u>	<u>14,260,000</u>	<u>—</u>	<u>14,260,000</u>	<u>10,982,235</u>	<u>3,277,765</u>
	Less: capitalized as voted non-budgetary disbursements	—	—	(14,200,000)	—	(14,200,000)	(10,937,235)	(3,262,765)
		<u>—</u>	<u>—</u>	<u>60,000</u>	<u>—</u>	<u>60,000</u>	<u>45,000</u>	<u>15,000</u>
	TOTAL 1982	<u>\$ 12,803,665</u>	<u>\$ —</u>	<u>\$ 1,413,000</u>	<u>\$ 180,000(b)</u>	<u>\$ 14,396,665</u>	<u>\$ 13,858,008</u>	<u>\$ 538,657</u>
	TOTAL 1981 (a)	<u>\$ 9,362,980</u>	<u>\$ —</u>	<u>\$ 17,765,000</u>	<u>\$ —</u>	<u>\$ 27,127,980</u>	<u>\$ 26,800,620</u>	<u>\$ 327,360</u>

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Transferred from the salary contingency fund.

ECONOMIC DEVELOPMENT
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Economic Development and International Trade							
	Manpower	\$ 5,813,900	\$ —	\$ 8,200	\$ 180,000	\$ 6,002,100	\$ 5,980,551	\$ 21,549
	Supplies and services	6,199,500	—	806,800	(16,500)	6,989,800	6,809,625	180,175
	Grants	649,825	—	538,000	25,000	1,212,825	910,766	302,059
	Purchase of fixed assets	65,800	—	—	(8,500)	57,300	43,874	13,426
	Other	74,640	—	—	—	74,640	68,192	6,448
	TOTAL 1982	\$ 12,803,665	\$ —	\$ 1,353,000	\$ 180,000	\$ 14,336,665	\$ 13,813,008	\$ 523,657
	TOTAL 1981 (a)	\$ 9,362,980	\$ —	\$ 20,000	\$ —	\$ 9,382,980	\$ 9,143,176	\$ 239,804
2	Financing — Economic Development Projects							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	—	—	200,000	(200,000)	—	—	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	14,060,000	200,000	14,260,000	10,982,235	3,277,765
		—	—	14,260,000	—	14,260,000	10,982,235	3,277,765
	Less: capitalized as voted non-budgetary disbursements	—	—	(14,200,000)	—	(14,200,000)	(10,937,235)	(3,262,765)
	TOTAL 1982	\$ —	\$ —	\$ 60,000	\$ —	\$ 60,000	\$ 45,000	\$ 15,000
	TOTAL 1981	\$ —	\$ —	\$ 17,745,000	\$ —	\$ 17,745,000	\$ 17,657,444	\$ 87,556
	Department Total 1982	\$ 12,803,665	\$ —	\$ 1,413,000	\$ 180,000(b)	\$ 14,396,665	\$ 13,858,008	\$ 538,657
	Department Total 1981 (a)	\$ 9,362,980	\$ —	\$ 17,765,000	\$ —	\$ 27,127,980	\$ 26,800,620	\$ 327,360

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Transferred from the salary contingency fund.

ECONOMIC DEVELOPMENT STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Economic Development and International Trade							
1.1	Programme Support							
1.1.1	Minister's office — economic development	\$ 208,120					\$ 225,709	
1.1.2	Minister's office — economic development — international trade	246,620					297,919	
1.1.3	Deputy minister — planning and services	157,200					171,455	
1.1.4	Deputy minister — development and trade	205,600					197,499	
1.1.5	Administration branch	1,274,300					1,313,325	
1.2	Planning and Services							
1.2.1	Assistant deputy minister's office	118,000					129,604	
1.2.2	Transportation services branch	2,066,625					2,168,545	
1.2.3	Strategic planning branch	1,476,900					1,621,885	
1.3	Development of Industrial Programmes							
1.3.1	Assistant deputy minister — development	136,600					144,686	
1.3.2	Industry development branch	2,230,900					2,114,010	
1.3.3	Process industry development branch	1,498,300					1,610,644	
1.4	International Trade							
1.4.1	Assistant deputy minister — international trade	123,500					3,510,319	
1.4.2	Trade development branch	2,666,000					307,408	
1.4.3	International operations	395,000						
		<u>12,803,665</u>	<u>\$ —</u>	<u>\$ 1,353,000</u>	<u>\$ 180,000</u>	<u>\$ 14,336,665</u>	<u>13,813,008</u>	<u>\$ 523,657</u>
2	Financing — Economic Development Projects							
2.1	Railway Relocation	—					45,000	
2.2	Grain Handling — Storage Facilities	—					10,737,235	
2.3	High Technology							
2.3.1	Medical and pharmaceutical	—					200,000	
		<u>—</u>	<u>—</u>	<u>14,260,000</u>	<u>—</u>	<u>14,260,000</u>	<u>10,982,235</u>	<u>3,277,765</u>
	Less: capitalized as voted non-budgetary disbursements	<u>—</u>	<u>—</u>	<u>(14,200,000)</u>	<u>—</u>	<u>(14,200,000)</u>	<u>(10,937,235)</u>	<u>(3,262,765)</u>
		<u>—</u>	<u>—</u>	<u>60,000</u>	<u>—</u>	<u>60,000</u>	<u>45,000</u>	<u>15,000</u>
	Department Total	<u>\$ 12,803,665</u>	<u>\$ —</u>	<u>\$ 1,413,000</u>	<u>\$ 180,000(a)</u>	<u>\$ 14,396,665</u>	<u>\$ 13,858,008</u>	<u>\$ 538,657</u>

(a) Transferred from the salary contingency fund.

Statement No. 7.4

ECONOMIC DEVELOPMENT
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	<u>1982</u>	<u>1981</u>
Refunds of Expenditure:		
Previous years' refunds	<u>\$ 72,803</u>	<u>\$ 50,400</u>
Miscellaneous:		
Other	<u>6,668</u>	<u>34,637</u>
Total Revenue	<u><u>\$ 79,471</u></u>	<u><u>\$ 85,037</u></u>

SECTION 8

1981-82 PUBLIC ACCOUNTS

EDUCATION

Departmental Support Services
Financial Assistance to Schools
Regular Education Services
Special Education Services

The Ministry is responsible for the establishment, operation, administration and management of education programmes. The broad objective is to maintain and increase the quality of education in all parts of Alberta, while ensuring maximum value for each dollar spent.

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8.3	Expenditure by Element	8.4
8.4	Revenue	8.6

EDUCATION
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME

Vote and Rel. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services	\$ 8,499,305	\$ —	\$ 180,000	\$ 399,000	\$ 9,078,305	\$ 8,971,736	\$ 106,569
2	Financial Assistance to Schools	738,327,000	—	4,157,000	1,420,000	743,904,000	743,845,775	58,225
2.1	Grants to Schools	6,690,000	—	—	720,000	7,410,000	7,384,509	25,491
2.2	Grants to Private Schools	33,571,000	—	—	(1,420,000)	32,151,000	32,148,890	2,110
2.3	Early Childhood Services	16,540,000	—	—	(720,000)	15,820,000	15,562,802	257,198
2.4	Educational Opportunity Fund	37,206,000	—	—	—	37,206,000	36,186,746	1,019,254
2.5	Special Assistance to School Boards	3,230,000	—	—	—	3,230,000	3,189,438	40,562
2.6	Learning Disability Fund	835,564,000	—	4,157,000	—	839,721,000	838,318,160	1,402,840
		12,279,800	—	—	—	12,279,800	11,327,655	952,145
3	Regular Education Services	13,064,785	—	—	—	13,064,785	11,929,934	1,134,851
4	Special Education Services	\$869,407,890(b)	\$ —	\$ 4,337,000	\$ 399,000(c)	\$874,143,890	\$870,547,485	\$ 3,596,405
	TOTAL 1982	\$737,244,970	\$ —	\$ 1,278,025	\$ 749,500(c)	\$739,272,495	\$727,863,078	\$ 11,409,417
	TOTAL 1981 (a)							

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Net of \$169,250 transferred to Utilities and Telephones under authority of the Public Service Administrative Transfers Act.

(c) Transferred from the salary contingency fund.

EDUCATION
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized ^(a)		
1	Departmental Support Services							
	Manpower	\$ 5,297,200	\$ —	\$ —	\$ 447,000	\$ 5,744,200	\$ 5,732,718	\$ 11,482
	Supplies and services	2,505,200	—	117,500	(25,000)	2,597,700	2,555,400	42,300
	Grants	550,000	—	62,500	—	612,500	571,927	40,573
	Purchase of fixed assets	109,585	—	—	(23,000)	86,585	77,629	8,956
	Other	37,320	—	—	—	37,320	34,062	3,258
	TOTAL 1982	\$ 8,499,305	\$ —	\$ 180,000	\$ 399,000	\$ 9,078,305	\$ 8,971,736	\$ 106,569
	TOTAL 1981 (a)	\$ 6,941,070	\$ —	\$ —	\$ 484,500	\$ 7,425,570	\$ 7,383,309	\$ 42,261
2	Financial Assistance to Schools							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	835,564,000	—	4,157,000	—	839,721,000	838,318,160	1,402,840
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$835,564,000	\$ —	\$ 4,157,000	\$ —	\$839,721,000	\$838,318,160	\$ 1,402,840
	TOTAL 1981	\$712,652,000	\$ —	\$ —	\$ —	\$712,652,000	\$702,782,584	\$ 9,869,416
3	Regular Education Services							
	Manpower	\$ 7,941,300	\$ —	\$ —	\$ —	\$ 7,941,300	\$ 7,572,143	\$ 369,157
	Supplies and services	4,264,970	—	—	(142,204)	4,122,766	3,547,964	574,802
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	73,530	—	—	142,204	215,734	207,548	8,186
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 12,279,800	\$ —	\$ —	\$ —	\$ 12,279,800	\$ 11,327,655	\$ 952,145
	TOTAL 1981 (a)	\$ 8,174,500	\$ —	\$ 1,278,025	\$ 145,000	\$ 9,597,525	\$ 8,234,358	\$ 1,363,167
4	Special Education Services							
	Manpower	\$ 8,725,550	\$ —	\$ —	\$ —	\$ 8,725,550	\$ 7,944,294	\$ 781,256
	Supplies and services	3,644,035	—	—	(70,600)	3,573,435	3,373,985	199,450
	Grants	84,500	—	—	—	84,500	69,925	14,575
	Purchase of fixed assets	425,700	—	—	119,988	545,688	464,836	80,852
	Other	185,000	—	—	(49,388)	135,612	76,894	58,718
	TOTAL 1982	\$ 13,064,785	\$ —	\$ —	\$ —	\$ 13,064,785	\$ 11,929,934	\$ 1,134,851
	TOTAL 1981	\$ 9,477,400	\$ —	\$ —	\$ 120,000	\$ 9,597,400	\$ 9,462,827	\$ 134,573
	Department Total 1982	\$869,407,890(b)	\$ —	\$ 4,337,000	\$ 399,000(c)	\$874,143,890	\$870,547,485	\$ 3,596,405
	Department Total 1981 (a)	\$737,244,970	\$ —	\$ 1,278,025	\$ 749,500(c)	\$739,272,495	\$727,863,078	\$ 11,409,417

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Net of \$169,250 transferred to Utilities and Telephones under authority of the Public Service Administrative Transfers Act.

(c) Transferred from the salary contingency fund.

EDUCATION

STATEMENT OF EXPENDITURE

BY ELEMENT

Vote and Ref. No.	Programme/Element	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services						\$ 292,386	
1.0.1	Minister's office	\$ 185,470					418,981	
1.0.2	Deputy minister's office	409,700						
1.0.3	Finance, statistics and legislation	1,620,200					1,746,220	
1.0.4	Educational grants to individuals, organizations and agencies	550,000					571,927	
1.0.5	School buildings	981,900					1,035,241	
1.0.6	Planning and research	1,636,615					1,726,122	
1.0.7	Personnel office	242,750					249,702	
1.0.8	Data processing	1,740,870					1,733,848	
1.0.9	Communications	111,575					153,870	
1.0.11	Field administration services	509,900					505,044	
1.0.12	Library services	340,725					371,701	
1.0.13	Educational exchanges and special projects	166,600					166,694	
		8,499,305	\$ —	\$ 180,000	\$ 399,000	\$ 9,078,305	8,971,736	\$ 106,569
2	Financial Assistance to Schools							
2.1	Grants to Schools							
2.1.1	Provincial contribution to the School Foundation Program Fund	48,021,000					644,690,463	
2.1.2	Supplementary requisition equalization grants	21,300,000					23,360,163	
2.1.3	Private school opening grants to school boards	727,000					676,068	
2.1.4	Small jurisdiction grants	923,000					923,170	
2.1.5	Small school assistance grants	4,307,000					4,335,314	
2.1.6	Declining enrolment grants	2,057,000					1,743,849	
2.1.7	Location allowance	990,000					923,051	
2.1.8	Incremental grants to school boards	3,545,000					4,223,997	
2.1.9	Corporate assessment grants	2,636,000					3,040,067	
2.1.10	Other fiscal equalization grants	304,000					64,890	
2.1.11	Vocational classes	6,410,000					7,615,242	
2.1.12	Extension programmes	5,792,000					8,995,991	
2.1.13	Research	822,000					632,031	
2.1.14	Learning exchange programme	257,000					184,243	
2.1.15	Official language grant	1,569,000					1,014,318	
2.1.16	Interdepartmental community schools	2,019,000					1,717,130	
2.1.17	Other special programme grants	133,000					161,580	
2.1.18	Teachers of special classes	28,115,000					28,545,038	
2.1.19	Instruction in schools for retarded children	2,745,000					2,820,987	
2.1.20	Special education programme unit grants	3,270,000					6,635,389	
2.1.21	Sensory multi-handicapped	875,000					806,422	
2.1.22	School food services	280,000					—	
2.1.23	Other special education grants	1,230,000					736,372	
2.2	Grants to Private Schools							
2.2.1	Grants to private schools	6,690,000					7,384,509	

Statement No. 8.3 (cont'd)

EDUCATION
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
2.3	Early Childhood Services							
2.3.1	Grants to early childhood programmes	\$ 33,571,000					\$ 32,148,890	
2.4	Educational Opportunity Fund							
2.4.1	Educational opportunity fund grants	16,540,000					15,562,802	
2.5	Special Assistance to School Boards							
2.5.1	Teachers' pensions	34,310,500					33,069,421	
2.5.2	Textbooks and readers	2,392,500					2,668,264	
2.5.3	Film for libraries	503,000					449,061	
2.6	Learning Disability Fund							
2.6.1	Learning disability fund grants	3,230,000					3,189,438	
		<u>835,564,000</u>	<u>\$ —</u>	<u>\$ 4,157,000</u>	<u>\$ —</u>	<u>\$839,721,000</u>	<u>838,318,160</u>	<u>\$ 1,402,840</u>
3	Regular Education Services							
3.0.1	Field services	4,517,780					4,630,970	
3.0.2	Counselling and guidance	107,750					96,128	
3.0.3	Registrar	361,950					425,507	
3.0.4	Student evaluation	2,466,850					1,591,080	
3.0.5	Early childhood services	1,026,750					940,787	
3.0.6	Educational opportunity fund	149,300					156,884	
3.0.7	Curriculum	2,305,000					2,541,808	
3.0.8	Language services	1,095,420					797,561	
3.0.9	Interdepartmental community schools	249,000					146,930	
		<u>12,279,800</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>12,279,800</u>	<u>11,327,655</u>	<u>952,145</u>
4	Special Education Services							
4.0.1	Special education consultants	454,000					443,640	
4.0.2	Services for handicapped children	330,200					349,631	
4.0.3	Atypical education services	73,515					139,639	
4.0.4	Correspondence school	5,154,810					4,732,539	
4.0.5	School for the deaf	3,557,330					3,538,898	
4.0.6	Learning assistance centres	276,755					283,370	
4.0.7	School food services	1,537,800					1,781,856	
4.0.8	Sensory multi-handicapped	1,247,500					215,192	
4.0.9	Material resource centre	432,875					445,169	
		<u>13,064,785</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>13,064,785</u>	<u>11,929,934</u>	<u>1,134,851</u>
Department Total		<u>\$869,407,890(a)</u>	<u>\$ —</u>	<u>\$ 4,337,000</u>	<u>\$ 399,000(b)</u>	<u>\$874,143,890</u>	<u>\$870,547,485</u>	<u>\$ 3,596,405</u>

(a) Net of \$169,250 transferred to Utilities and Telephones under authority of the Public Service Administrative Transfers Act.
(b) Transferred from the salary contingency fund.

EDUCATION
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Fees and Permits:	\$ 50	\$ 170
Appeal	(38)	(20)
Caution	776,503	773,194
Correspondence course	58,588	45,638
Evaluation for teacher certification	17,346	3,501
Examination	159,120	82,620
Rental of portable classrooms	316	963
Royalties	10,890	—
School for the Deaf	26,335	26,065
Teachers' certificates and permits	58,758	49,280
Transcripts	1,107,868	981,411
Government of Canada:	239,728	220,000
Bilingualism	—	(606)
Refunds of Expenditure:	919,952	263,922
Audio-visual education	36,082	76,738
Previous years' refunds	16,217	16,145
Reimbursement of salaries and expenses	76,821	86,090
Sale of publications	1,049,072	442,289
Services and supplies, School for the Deaf	—	—
Miscellaneous:	14,277	12,541
Other	\$ 2,410,945	\$ 1,656,241
Total Revenue		

SECTION 9

1981-82 PUBLIC ACCOUNTS

ENERGY AND NATURAL RESOURCES

- Departmental Support Services
- Resource Evaluation and Planning
- Minerals Management
- Forest Resources Management
- Public Lands Management
- Fish and Wildlife Conservation
- Oil Sands Equity Management
- Foreign Ownership of Land Administration
- Oil Sands Research Fund Management
- Petroleum Marketing and Market Research
- Surveying and Mapping Services
- Petroleum Incentives

The Ministry is responsible for the administration and management of Alberta's energy resources, mineral resources, forest resources, public lands, and fish and wildlife resources.

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9.2	Expenditure by Programme and Object	9.4
9.3	Expenditure by Element	9.7
9.4	Revenue	9.11

**ENERGY AND NATURAL RESOURCES
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME**

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services							
1.1	Central Support	\$ 1,096,041	\$ —	\$ 31,000	\$ 135,000	\$ 1,262,041	\$ 1,242,757	\$ 19,284
1.2	Administrative Services	7,511,812	—	1,662,000	220,000	9,393,812	9,323,735	70,077
1.3	Policy Analysis and Planning	3,951,063	—	24,500	(52,000)	3,923,563	3,767,088	156,475
1.4	Advisory Services and Research	2,126,003	—	21,563,559	(128,000)	23,561,562	11,053,860	12,507,702
		<u>14,684,919</u>	<u>—</u>	<u>23,281,059</u>	<u>175,000</u>	<u>38,140,978</u>	<u>25,387,440</u>	<u>12,753,538</u>
2	Resource Evaluation and Planning							
2.1	Programme Support	568,696	—	—	(100,000)	468,696	455,452	13,244
2.2	Resource Evaluation	9,982,907	—	—	208,000	10,190,907	9,547,865	643,042
2.3	Resource Planning	750,700	—	—	42,000	792,700	776,584	16,116
		<u>11,302,303</u>	<u>—</u>	<u>—</u>	<u>150,000</u>	<u>11,452,303</u>	<u>10,779,901</u>	<u>672,402</u>
3	Minerals Management							
3.1	Mineral Dispositions	7,651,013	—	10,500,000	(360,000)	17,791,013	17,233,172	557,841
3.2	Mineral Revenue	4,008,243	—	—	360,000	4,368,243	4,261,959	106,284
		<u>11,659,256</u>	<u>—</u>	<u>10,500,000</u>	<u>—</u>	<u>22,159,256</u>	<u>21,495,131</u>	<u>664,125</u>
4	Forest Resources Management							
4.1	Programme Support	22,133,373	—	—	3,224,630	25,358,003	25,636,431	(278,428)
4.2	Forest Land Use	5,076,739	—	—	(64,530)	5,012,209	5,065,436	(53,227)
4.3	Reforestation and Reclamation	7,892,649	—	—	(958,725)	6,933,924	6,643,148	290,776
4.4	Timber Management	4,664,055	—	10,000,000	(926,375)	13,737,680	9,244,605	4,493,075
4.5	Forest Protection	17,323,820	—	63,335,000	(575,000)	80,083,820	76,124,130	3,959,690
4.6	Forest Research	788,195	—	—	—	788,195	758,068	30,127
		<u>57,878,831</u>	<u>—</u>	<u>73,335,000</u>	<u>700,000</u>	<u>131,913,831</u>	<u>123,471,818</u>	<u>8,442,013</u>
5	Public Lands Management							
5.1	Programme Support	4,010,256	—	—	196,000	4,206,256	4,212,557	(6,301)
5.2	Land Disposition	1,845,903	—	—	160,000	2,005,903	1,904,604	101,299
5.3	Land Management	9,306,763	—	—	(356,000)	8,950,763	7,107,750	1,843,013
		<u>15,162,922</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>15,162,922</u>	<u>13,224,911</u>	<u>1,938,011</u>
6	Fish and Wildlife Conservation							
6.1	Programme Support	4,340,542	—	—	45,000	4,385,542	4,896,524	(510,982)
6.2	Wildlife Services	3,998,847	—	—	400,000	4,398,847	4,348,427	50,420
6.3	Fisheries Services	3,091,018	—	125,000	65,000	3,281,018	2,270,499	1,010,519
6.4	Public Service and Enforcement of Resource Regulations	5,264,111	—	—	331,000	5,595,111	5,821,965	(226,854)
6.5	Conservation Education	1,098,640	—	—	—	1,098,640	898,705	199,935
6.6	Habitat Protection and Management	2,745,179	—	—	(275,000)	2,470,179	2,174,592	295,587
		<u>20,538,337</u>	<u>—</u>	<u>125,000</u>	<u>566,000</u>	<u>21,229,337</u>	<u>20,410,712</u>	<u>818,625</u>
7	Oil Sands Equity Management	586,120	—	400,000	—	986,120	942,775	43,345
8	Foreign Ownership of Land Administration	309,014	—	—	—	309,014	230,690	78,324
9	Oil Sands Research Fund Management	2,262,000	—	—	—	2,262,000	2,186,018	75,982

Statement No. 9.1 (cont'd)

ENERGY AND NATURAL RESOURCES
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
10	Petroleum Marketing and Market Research	\$ 4,059,000	\$ —	\$ —	\$ —	\$ 4,059,000	\$ 4,059,000	\$ —
11	Surveying and Mapping Services	6,142,679	—	—	197,000	6,339,679	6,060,854	278,825
12	Petroleum Incentives	—	—	3,122,600	—	3,122,600	1,705,544	1,417,056
	TOTAL 1982	\$144,585,381(b)	\$ —	\$110,763,659	\$ 1,788,000(d)	\$257,137,040	\$229,954,794	\$ 27,182,246
	TOTAL 1981 (a)	\$111,287,228	\$ (14,828)(c)	\$ 61,039,850	\$ 1,745,200(d)	\$174,057,450	\$149,116,377	\$ 24,941,073

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Includes \$6,410,929 transferred from Transportation under authority of the Public Service Administrative Transfers Act.

(c) In accordance with section 32 of the Financial Administration Act, the original estimates were charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(d) Transferred from the salary contingency fund.

ENERGY AND NATURAL RESOURCES
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services							
	Manpower	\$ 8,008,587	\$ —	\$ 883,000	\$ 175,000	\$ 9,066,587	\$ 8,986,831	\$ 79,756
	Supplies and services	4,958,979	—	10,519,100	(12,000)	15,466,079	6,922,324	8,543,755
	Grants	1,404,570	—	11,820,959	(150,000)	13,075,529	8,993,100	4,082,429
	Purchase of fixed assets	237,533	—	58,000	162,000	457,533	416,899	40,634
	Other	75,250	—	—	—	75,250	68,286	6,964
	TOTAL 1982	\$ 14,684,919	\$ —	\$ 23,281,059	\$ 175,000	\$ 38,140,978	\$ 25,387,440	\$ 12,753,538
	TOTAL 1981 (a)	\$ 11,367,571	\$ —	\$ 11,775,850	\$ 600,400	\$ 23,743,821	\$ 18,043,780	\$ 5,700,041
2	Resource Evaluation and Planning							
	Manpower	\$ 4,352,075	\$ —	\$ —	\$ 150,000	\$ 4,502,075	\$ 4,402,929	\$ 99,146
	Supplies and services	6,389,625	—	—	—	6,389,625	5,820,700	568,925
	Grants	60,225	—	—	—	60,225	60,225	—
	Purchase of fixed assets	500,378	—	—	—	500,378	496,047	4,331
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 11,302,303	\$ —	\$ —	\$ 150,000	\$ 11,452,303	\$ 10,779,901	\$ 672,402
	TOTAL 1981	\$ 7,054,374	\$ —	\$ —	\$ 191,000	\$ 7,245,374	\$ 6,840,148	\$ 405,226
3	Minerals Management							
	Manpower	\$ 4,947,417	\$ —	\$ —	\$ 210,000	\$ 5,157,417	\$ 5,104,317	\$ 53,100
	Supplies and services	2,374,483	—	—	420,000	2,794,483	2,668,834	125,649
	Grants	4,300,000	—	10,500,000	(630,000)	14,170,000	13,696,769	473,231
	Purchase of fixed assets	37,356	—	—	—	37,356	25,211	12,145
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 11,659,256	\$ —	\$ 10,500,000	\$ —	\$ 22,159,256	\$ 21,495,131	\$ 664,125
	TOTAL 1981 (a)	\$ 11,749,976	\$ —	\$ 13,037,000	\$ —	\$ 24,786,976	\$ 9,683,179	\$ 15,103,797
4	Forest Resources Management							
	Manpower	\$ 30,779,743	\$ —	\$ 18,810,700	\$ (1,321,426)	\$ 48,269,017	\$ 45,686,966	\$ 2,582,051
	Supplies and services	24,324,650	—	52,417,650	1,833,960	78,576,260	73,875,612	4,700,648
	Grants	302,221	—	—	—	302,221	274,364	27,857
	Purchase of fixed assets	2,460,217	—	2,076,650	187,466	4,724,333	3,600,790	1,123,543
	Other	12,000	—	30,000	—	42,000	34,086	7,914
	TOTAL 1982	\$ 57,878,831	\$ —	\$ 73,335,000	\$ 700,000	\$ 131,913,831	\$ 123,471,818	\$ 8,442,013
	TOTAL 1981 (a)	\$ 44,348,332	\$ —	\$ 35,500,000	\$ —	\$ 79,848,332	\$ 77,836,618	\$ 2,011,714
5	Public Lands Management							
	Manpower	\$ 7,396,665	\$ —	\$ —	\$ 646,000	\$ 8,042,665	\$ 7,872,475	\$ 170,190
	Supplies and services	7,256,270	—	—	(646,000)	6,610,270	4,993,600	1,616,670
	Grants	6,000	—	—	—	6,000	278	5,722
	Purchase of fixed assets	492,987	—	—	—	492,987	353,625	139,362
	Other	11,000	—	—	—	11,000	4,933	6,067
	TOTAL 1982	\$ 15,162,922	\$ —	\$ —	\$ —	\$ 15,162,922	\$ 13,224,911	\$ 1,938,011
	TOTAL 1981	\$ 10,957,027	\$ —	\$ —	\$ —	\$ 10,957,027	\$ 9,974,403	\$ 982,624

Statement No. 9.2 (cont'd)

ENERGY AND NATURAL RESOURCES
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
6	Fish and Wildlife Conservation							
	Manpower	\$ 10,224,713	\$ —	\$ —	\$ 896,000	\$ 11,120,713	\$ 11,022,525	\$ 98,188
	Supplies and services	8,664,024	—	—	(330,000)	8,334,024	7,911,669	422,355
	Grants	688,770	—	125,000	—	813,770	597,673	216,097
	Purchase of fixed assets	955,830	—	—	—	955,830	878,770	77,060
	Other	5,000	—	—	—	5,000	75	4,925
	TOTAL 1982	\$ 20,538,337	\$ —	\$ 125,000	\$ 566,000	\$ 21,229,337	\$ 20,410,712	\$ 818,625
	TOTAL 1981	\$ 15,464,431	\$ —	\$ 610,000	\$ 874,800	\$ 16,949,231	\$ 16,682,197	\$ 267,034
7	Oil Sands Equity Management							
	Manpower	\$ 365,880	\$ —	\$ —	\$ —	\$ 365,880	\$ 348,234	\$ 17,646
	Supplies and services	202,100	—	400,000	—	602,100	581,341	20,759
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	5,000	—	—	—	5,000	—	5,000
	Other	13,140	—	—	—	13,140	13,200	(60)
	TOTAL 1982	\$ 586,120	\$ —	\$ 400,000	\$ —	\$ 986,120	\$ 942,775	\$ 43,345
	TOTAL 1981	\$ 447,757	\$ —	\$ —	\$ —	\$ 447,757	\$ 421,524	\$ 26,233
8	Foreign Ownership of Land Administration							
	Manpower	\$ 179,354	\$ —	\$ —	\$ —	\$ 179,354	\$ 172,942	\$ 6,412
	Supplies and services	127,185	—	—	(4,000)	123,185	52,931	70,254
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	2,475	—	—	4,000	6,475	4,817	1,658
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 309,014	\$ —	\$ —	\$ —	\$ 309,014	\$ 230,690	\$ 78,324
	TOTAL 1981	\$ 220,324	\$ —	\$ —	\$ —	\$ 220,324	\$ 161,043	\$ 59,281
9	Oil Sands Research Fund Management							
	Manpower	\$ 1,310,000	\$ —	\$ —	\$ (125,500)	\$ 1,184,500	\$ 1,167,790	\$ 16,710
	Supplies and services	891,000	—	—	120,000	1,011,000	965,266	45,734
	Grants	25,000	—	—	—	25,000	13,600	11,400
	Purchase of fixed assets	30,000	—	—	500	30,500	30,302	198
	Other	6,000	—	—	5,000	11,000	9,060	1,940
	TOTAL 1982	\$ 2,262,000	\$ —	\$ —	\$ —	\$ 2,262,000	\$ 2,186,018	\$ 75,982
	TOTAL 1981	\$ 1,814,140	\$ (14,828)	\$ —	\$ 104,000	\$ 1,903,312	\$ 1,828,008	\$ 75,304
10	Petroleum Marketing and Market Research							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	4,059,000	—	—	—	4,059,000	4,059,000	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 4,059,000	\$ —	\$ —	\$ —	\$ 4,059,000	\$ 4,059,000	\$ —
	TOTAL 1981	\$ 2,556,552	\$ —	\$ 117,000	\$ —	\$ 2,673,552	\$ 2,673,552	\$ —

ENERGY AND NATURAL RESOURCES
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
11	Surveying and Mapping Services				\$ 197,000	\$ 3,703,453	\$ 3,643,131	\$ 60,322
	Manpower	\$ 3,506,453	\$ —	\$ —	—	2,557,926	2,365,390	192,536
	Supplies and services	2,557,926	—	—	—	—	—	—
	Grants	—	—	—	—	78,300	52,333	25,967
	Purchase of fixed assets	78,300	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 6,142,679	\$ —	\$ —	\$ 197,000	\$ 6,339,679	\$ 6,060,854	\$ 278,825
	TOTAL 1981 (a)	\$ 5,306,744	\$ —	\$ —	\$ (25,000)	\$ 5,281,744	\$ 4,971,925	\$ 309,819
12	Petroleum Incentives							
	Manpower	\$ —	\$ —	\$ 1,070,000	\$ —	\$ 1,070,000	\$ 208,448	\$ 861,552
	Supplier and services	—	—	1,912,600	—	1,912,600	1,416,454	496,146
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	—	—	140,000	—	140,000	80,642	59,358
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ —	\$ —	\$ 3,122,600	\$ —	\$ 3,122,600	\$ 1,705,544	\$ 1,417,056
	TOTAL 1981	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Department Total 1982	\$144,585,381(b)	\$ —	\$110,763,659	\$ 1,788,000(d)	\$257,137,040	\$229,954,794	\$ 27,182,246
	Department Total 1981 (a)	\$111,287,228	\$ (14,828)(c)	\$ 61,039,850	\$ 1,745,200(d)	\$174,057,450	\$149,116,377	\$ 24,941,073

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Includes \$6,410,929 transferred from Transportation under authority of the Public Service Administrative Transfers Act.

(c) In accordance with section 32 of the Financial Administration Act, the original estimates were charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(d) Transferred from the salary contingency fund.

Statement No. 9.3

[illegible]

ENERGY AND NATURAL RESOURCES
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
							\$ 1,308,490	
3.2.3	Freehold mineral tax	\$ 1,419,874					659,342	
3.2.4	Audit	655,049					532,891	
3.2.5	Petroleum royalties	527,431						
		<u>11,659,256</u>	<u>\$ —</u>	<u>\$ 10,500,000</u>	<u>\$ —</u>	<u>\$ 22,159,256</u>	<u>21,495,131</u>	<u>\$ 664,125</u>
4	Forest Resources Management							
4.1	Programme Support						17,771,777	
4.1.1	Forestry administration	14,869,597					352,638	
4.1.2	Budget and purchasing	351,303					2,949,086	
4.1.3	Buildings	2,880,111					3,025,955	
4.1.4	Mechanical	2,431,107					235,103	
4.1.5	Equipment development	210,542					292,172	
4.1.6	Warehousing	302,249					113,333	
4.1.7	Poplar Creek	115,705						
4.1.8	Forestry social development	649,293					582,765	
4.1.9	Extension services	323,466					313,601	
4.2	Forest Land Use						230,825	
4.2.1	Administrative support	229,122					248,301	
4.2.3	Watershed management	227,103					351,294	
4.2.6	Operations	356,362					153,361	
4.2.7	Technical development	133,316					3,341,858	
4.2.8	Forest recreation	3,361,899						
4.2.9	Integrated resource planning	417,802					451,351	
4.2.30	Range management	351,135					288,445	
4.3	Reforestation and Reclamation						143,922	
4.3.1	Administrative support	149,420					1,902,976	
4.3.2	Quota reforestation	2,569,194					2,115,093	
4.3.3	Reforestation	2,202,872						
4.3.4	Tree and stand improvement	154,541					147,250	
4.3.5	Pine Ridge Forest Nursery	2,491,796					2,092,211	
4.3.6	Reclamation	289,826					206,695	
4.3.7	Afforestation	35,000					35,000	
4.4	Timber Management						392,851	
4.4.1	Administrative support	502,855					811,720	
4.4.2	Forest measurement	1,103,145					1,003,381	
4.4.3	Management planning	990,782					389,530	
4.4.4	Statistics	548,993					287,342	
4.4.5	Woods operations	282,987					6,126,538	
4.4.6	Forest revenue	839,210					233,243	
4.4.7	Silviculture	396,083						
4.5	Forest Protection						163,926	
4.5.1	Administrative support	93,739					331,960	
4.5.2	Meteorology	317,438					2,626,936	
4.5.3	Telecommunications	2,249,224					491,754	
4.5.4	Fire prevention	527,168					2,593,801	
4.5.5	Fire detection	2,139,240					2,305,481	
4.5.6	Fire suppression	2,070,246					60,127,470	
4.5.7	Fire operations	5,712,455					5,451,154	
4.5.8	Aircraft operations	3,907,748					102,972	
4.5.9	Fire problem analysis	107,323					1,928,678	
4.5.10	Insect and disease control	199,239						
4.6	Forest Research						256,122	
4.6.1	Administrative support	273,195						
4.6.2	Forest management research	515,000					501,947	
		<u>57,878,831</u>	<u>—</u>	<u>73,335,000</u>	<u>700,000</u>	<u>131,913,831</u>	<u>123,471,818</u>	<u>8,442,013</u>

Statement No. 9.3 (cont'd)

ENERGY AND NATURAL RESOURCES
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
5	Public Lands Management							
5.1	Programme Support							
5.1.1	Administrative support	\$ 916,164					\$ 891,300	
5.1.2	Field support services	2,456,178					2,655,171	
5.1.3	Documentation	637,914					666,006	
5.2	Land Disposition							
5.2.1	Administrative support	124,158					84,405	
5.2.2	Grazing dispositions	316,921					317,669	
5.2.3	Farmland dispositions	467,007					465,407	
5.2.4	Special dispositions	937,817					1,037,123	
5.3	Land Management							
5.3.1	Administrative support	123,950					171,743	
5.3.2	Grazing land management	3,738,549					1,916,120	
5.3.3	Land management and reservation	715,620					686,048	
5.3.4	Grazing reserves	4,728,644					4,333,839	
		<u>15,162,922</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 15,162,922</u>	<u>13,224,911</u>	<u>\$ 1,938,011</u>
6	Fish and Wildlife Conservation							
6.1	Programme Support							
6.1.1	Administrative support	2,051,872					2,514,844	
6.1.2	Regional support services	1,409,386					1,353,802	
6.1.3	Mobile communications	196,460					268,815	
6.1.4	Warehouse	207,898					196,272	
6.1.5	Licensing and data services	449,926					517,515	
6.1.6	Fish and wildlife advisory groups	25,000					33,086	
6.1.7	Resource evaluation and planning	—					12,190	
6.2	Wildlife Services							
6.2.1	Administrative support	190,745					220,670	
6.2.2	Wildlife regional services	1,091,000					1,403,367	
6.2.3	Problem wildlife technical services	124,209					150,527	
6.2.4	Fur resources management	59,478					69,946	
6.2.5	Wildlife hatchery	1,086,825					1,116,989	
6.2.7	Waterfowl inventory and management	626,079					437,109	
6.2.8	Research lab services	401,735					455,665	
6.2.9	Resource inventory and surveys	418,835					494,155	
6.3	Fisheries Services							
6.3.1	Administrative support	580,866					239,935	
6.3.2	Fisheries regional services	1,378,098					1,065,770	
6.3.3	Commercial fish industry	39,844					70,638	
6.3.4	Aquaculture	26,670					35,621	
6.3.5	Fish hatchery	666,754					547,889	
6.3.6	Habitat land use protection and development	—					7,472	
6.3.7	Research lab services	336,106					244,662	
6.3.8	Lake rehabilitation	62,680					58,511	
6.4	Public Service and Enforcement							
6.4.1	of Resource Regulations							
6.4.2	Administrative support	278,688					287,282	
6.4.3	Enforcement regional services	4,126,727					4,656,721	
6.4.4	Problem wildlife field service	735,940					810,437	
6.4.5	Special enforcement investigation	122,756					67,525	
6.5	Conservation Education							
6.5.1	Administrative support	100,578					85,368	
6.5.2	Public education and information	179,770					179,472	
6.5.3	Hunter training	376,068					403,717	

ENERGY AND NATURAL RESOURCES
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
6.5.4	Fur industry and trapper education	\$ 140,853					\$ 106,271	
6.5.5	Hunter testing	27,980					21,064	
6.5.6	Trapper compensation	273,391					102,813	
6.6	Habitat Protection and Management						107,313	
6.6.1	Administrative support	64,172					520,400	
6.6.2	Regional services	573,567					668,851	
6.6.3	Fisheries habitat inventory and development	1,134,699					660,012	
6.6.4	Wildlife habitat inventory and development	795,608					218,016	
6.6.5	Land planning and referrals	177,133						\$ 818,625
		<u>20,538,337</u>	<u>\$ —</u>	<u>\$ 125,000</u>	<u>\$ 566,000</u>	<u>\$ 21,229,337</u>	<u>20,410,712</u>	
7	Oil Sands Equity Management			400,000	—	986,120	942,775	43,345
7.0.1	Alberta Oil Sands Equity	586,120	—					
8	Foreign Ownership of Land Administration						191,461	
8.0.1	Foreign ownership of land administration	223,542					39,229	
8.0.2	Land agents licensing	85,472				309,014	230,690	78,324
		<u>309,014</u>	<u>—</u>	<u>—</u>	<u>—</u>			
9	Oil Sands Research Fund Management							
9.0.1	Alberta Oil Sands Technology and Research Authority	2,262,000	—	—	—	2,262,000	2,186,018	75,982
10	Petroleum Marketing and Market Research							
10.0.1	Alberta Petroleum Marketing Commission	4,059,000	—	—	—	4,059,000	4,059,000	—
11	Surveying and Mapping Services						121,007	
11.0.1	Administrative support	107,583					2,634,363	
11.0.2	Mapping	2,755,799					2,211,507	
11.0.3	Survey control	2,215,826					1,093,977	
11.0.4	Land surveys	1,063,471			197,000	6,339,679	6,060,854	278,825
		<u>6,142,679</u>	<u>—</u>	<u>—</u>	<u>197,000</u>			
12	Petroleum Incentives						1,585,037	
12.0.1	General administration	—					15,543	
12.0.2	Information services	—					14,495	
12.0.3	Personnel	—					42,947	
12.0.4	Planning and control	—					27,061	
12.0.5	Rebates processing	—					15,288	
12.0.6	Policy and rulings	—					5,173	
12.0.7	Audit	—				3,122,600	1,705,544	1,417,056
		<u>—</u>	<u>—</u>	<u>3,122,600</u>	<u>—</u>	<u>3,122,600</u>		
Department Total		<u>\$144,585,381(a)</u>	<u>\$ —</u>	<u>\$110,763,659</u>	<u>\$ 1,788,000(b)</u>	<u>\$257,137,040</u>	<u>\$229,954,794</u>	<u>\$ 27,182,246</u>

(a) Includes \$6,410,929 transferred from Transportation under authority of the Public Service Administrative Transfers Act.

(b) Transferred from the salary contingency fund.

ENERGY AND NATURAL RESOURCES
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Taxes:		
Fur	\$ 210,968	\$ 218,514
Mineral Taxation Act	5,314	844
Freehold reserves tax	134,825,518	145,795,600
	<u>135,041,800</u>	<u>146,014,958</u>
Licenses:		
Fishing	1,614,179	1,514,572
Game	4,410,518	3,589,002
Landmen Licensing Act	39,148	15,242
	<u>6,063,845</u>	<u>5,118,816</u>
Fees and Permits:		
Fish royalty	15,745	19,169
Forest Technology School	292,873	225,885
Lands and grazing:		
Cultivation leases and permits	755,054	426,238
Grazing leases and permits	3,323,639	2,897,081
Hay permits	16,566	4,966
Homestead leases	3,171	3,206
Miscellaneous leases and permits	1,133,155	531,748
Miscellaneous public land	878,088	463,941
Right of entry	3,394,497	2,601,107
Sand and gravel	1,221,654	1,973,876
Timber	9,391,376	7,655,074
	<u>20,425,818</u>	<u>16,802,291</u>
Non-Renewable Resource Revenue:		
Mining:		
Coal rentals	4,407,800	4,249,377
Coal royalty	11,920,564	8,263,299
Other	2,487,126	402,670
Quarrying	141,202	121,960
Petroleum and natural gas:		
Crude oil royalty	2,177,983,089	1,969,061,826
Exploratory drilling incentive credits	(139,659,352)	(143,415,142)
Geophysical incentive credits	(16,545,219)	(5,060,993)
Natural gas and natural gas by-products royalties	1,956,293,556	1,903,045,370
Rentals and fees	91,007,164	84,233,728
Sale of petroleum and natural gas rights	556,913,674	758,838,550
Synthetic crude oil:		
Oil sands fees and rentals	4,835,880	4,469,016
Oil sands royalty	229,714,355	224,921,419
	<u>4,879,499,839</u>	<u>4,809,131,080</u>
Allocation to Alberta Heritage Savings Trust Fund:		
— amount transferred	(1,339,028,076)	(1,348,721,013)
— amount to be transferred	(124,821,876)	(94,018,311)
	<u>3,415,649,887</u>	<u>3,366,391,756</u>
Allocation to Natural Gas Rebates Fund:		
— amount transferred	(86,210,819)	(37,571,176)
	<u>3,329,439,068</u>	<u>3,328,820,580</u>
Government of Canada:		
Compensation for loss of fur and fish	12,200	12,200
Canada-Alberta air weapons range agreement	(641,475)	1,795,099
Federal sales tax refunds	312	—
Energy bus programme	62,857	—
Indian reserve fire protection	94,502	47,251
Wildlife damage control	475,094	611,726
	<u>3,490</u>	<u>2,466,276</u>

ENERGY AND NATURAL RESOURCES
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Refunds of Expenditure:		
Alberta Housing Corporation	\$ 57,248	\$ 33,358
Junior forest wardens	14,502	6,756
Maps, plans and aerial photographs	427,704	604,011
Previous years' refunds	709,504	421,841
Services and supplies to staff	796,613	515,135
	<u>2,005,571</u>	<u>1,581,101</u>
From Revenue-Producing Assets:		
Alberta Petroleum Marketing Commission, interest	1,834,441	1,081,039
General land sales interest	444,486	710,668
Homestead sales and lease loan interest	33,685	160,659
Rentals	50,058	42,466
	<u>2,362,670</u>	<u>1,994,832</u>
Sale of Assets:		
Homestead sales, principal	1,044,348	433,588
Land sales, principal	11,501,017	4,663,569
	<u>12,545,365</u>	<u>5,097,157</u>
Miscellaneous:		
Alberta Petroleum Incentives Program Fund administration fees	1,705,544	—
Other	1,823,466	999,307
	<u>3,529,010</u>	<u>999,307</u>
Total Revenue	<u>\$3,511,416,637</u>	<u>\$3,508,895,318</u>

SECTION 10

1981-82 PUBLIC ACCOUNTS

ENVIRONMENT

Departmental Support Services
Pollution Prevention and Control
Land Conservation
Water Resources Management
Environmental Research
Land Assembly
Interdisciplinary Environmental Research and Services
Overview and Co-ordination of Environment Conservation

The Ministry is responsible for the co-ordination of policies, programmes, services and administrative procedures of departments and agencies of the Government in matters pertaining to the environment, and may undertake such activities as it considers necessary to promote the improvement of the environment for the benefit of the people of Alberta and future generations.

Contents:

Statement No.

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10.2	Expenditure by Programme and Object	10.4
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10.4	Revenue	10.10

ENVIRONMENT
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services	\$ 4,453,189	\$ —	\$ —	\$ —	\$ 4,453,189	\$ 4,130,490	\$ 322,699
2	Pollution Prevention and Control							
2.1	Programme Support	610,987	—	—	34,000	644,987	607,027	37,960
2.2	Air Quality Management	2,256,977	—	—	145,000	2,401,977	2,347,575	54,402
2.3	Water Quality Management	1,729,855	—	—	114,000	1,843,855	1,770,234	73,621
2.4	Municipal Water and Sewage Management	112,493,917	—	48,181,000	107,000	160,781,917	147,894,407	12,887,510
2.5	Earth Contamination Prevention	1,969,211	—	—	83,000	2,052,211	2,030,845	21,366
2.6	Waste Management	6,058,114	—	—	(47,000)	6,011,114	5,245,207	765,907
2.7	Chemical and Pesticide Management	1,475,657	—	—	80,000	1,555,657	1,554,614	1,043
		<u>126,594,718</u>	<u>—</u>	<u>48,181,000</u>	<u>516,000</u>	<u>175,291,718</u>	<u>161,449,909</u>	<u>13,841,809</u>
3	Land Conservation							
3.1	Programme Support	113,879	—	—	7,000	120,879	120,708	171
3.2	Land Conservation and Reclamation	2,317,470	—	—	18,000	2,335,470	2,281,063	54,407
3.3	Environmental Assessment	1,604,582	—	—	81,000	1,685,582	1,453,916	231,666
		<u>4,035,931</u>	<u>—</u>	<u>—</u>	<u>106,000</u>	<u>4,141,931</u>	<u>3,855,687</u>	<u>286,244</u>
4	Water Resources Management							
4.1	Programme Support	89,807	—	—	7,000	96,807	93,316	3,491
4.2	Surface Water Development and Control	70,513,616	—	21,000,000	172,000	91,685,616	90,698,957	986,659
4.3	Regulatory and Regional Advisory Services	1,820,579	—	—	192,000	2,012,579	1,964,270	48,309
4.4	Operation and Maintenance of Water Resources Systems	5,835,247	—	300,000	190,000	6,325,247	6,324,521	726
4.5	Data Collection and Inventory	5,491,038	—	—	120,000	5,611,038	5,550,814	60,224
4.6	Water Resources Planning and Co-ordination	8,656,491	—	—	9,000	8,665,491	8,274,873	390,618
4.7	Groundwater Development	1,224,372	—	—	83,000	1,307,372	1,276,264	31,108
4.8	Water Rights Administration	1,540,649	—	—	(100,000)	1,440,649	1,380,247	60,402
		<u>95,171,799</u>	<u>—</u>	<u>21,300,000</u>	<u>673,000</u>	<u>117,144,799</u>	<u>115,563,262</u>	<u>1,581,537</u>
5	Environmental Research							
5.1	Environmental Research Co-ordination	1,481,653	—	—	—	1,481,653	1,402,257	79,396
5.2	Alberta Oil Sands Environmental Research	2,092,139	—	—	—	2,092,139	1,777,322	314,817
		<u>3,573,792</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>3,573,792</u>	<u>3,179,579</u>	<u>394,213</u>
6	Land Assembly							
6.1	Administrative Support	1,551,878	—	815,000	—	2,366,878	1,812,980	553,898
6.2	Environment	31,011,380	—	7,185,000	(1,100)	38,195,280	35,349,201	2,846,079
6.3	Municipal Affairs	250,000	—	—	—	250,000	—	250,000
6.4	Culture	—	—	—	1,100	1,100	1,100	—
6.5	Recreation and Parks	4,063,000	—	—	—	4,063,000	1,587,760	2,475,240
6.6	Energy and Natural Resources	4,399,500	—	—	—	4,399,500	1,439,498	2,960,002
		<u>41,275,758</u>	<u>—</u>	<u>8,000,000</u>	<u>—</u>	<u>49,275,758</u>	<u>40,190,539</u>	<u>9,085,219</u>

Statement No. 10.1 (cont'd)

ENVIRONMENT
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
7	Interdisciplinary Environmental Research and Services							
7.1	Programme Support	\$ 1,998,011	\$ —	\$ —	\$ (190,000)	\$ 1,808,011	\$ 1,630,995	\$ 177,016
7.2	Plant Sciences	1,387,177	—	—	—	1,387,177	977,536	409,641
7.3	Chemistry	2,921,573	—	—	(100,000)	2,821,573	2,050,850	770,723
7.4	Animal Sciences	1,601,398	—	—	290,000	1,891,398	1,825,482	65,916
7.5	Environmental Technology	1,579,795	—	—	—	1,579,795	955,914	623,881
		<u>9,487,954</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>9,487,954</u>	<u>7,440,777</u>	<u>2,047,177</u>
8	Overview and Co-ordination of Environment Conservation							
		1,189,250	—	—	—	1,189,250	1,187,178	2,072
	TOTAL 1982	<u>\$285,782,391</u>	<u>\$ —</u>	<u>\$ 77,481,000</u>	<u>\$ 1,295,000(b)</u>	<u>\$364,558,391</u>	<u>\$336,997,421</u>	<u>\$ 27,560,970</u>
	TOTAL 1981 (a)	<u>\$121,072,325</u>	<u>\$ —</u>	<u>\$230,698,960</u>	<u>\$ 1,087,000(b)</u>	<u>\$352,858,285</u>	<u>\$304,730,560</u>	<u>\$ 48,127,725</u>

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Transferred from the salary contingency fund.

ENVIRONMENT
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services					\$ 2,436,950	\$ 2,415,104	\$ 21,846
	Manpower	\$ 2,436,950	\$ —	\$ —	\$ —	1,877,176	1,594,629	282,547
	Supplies and services	1,906,176	—	—	(29,000)	8,000	—	8,000
	Grants	8,000	—	—	29,000	93,743	86,337	7,406
	Purchase of fixed assets	64,743	—	—	—	37,320	34,420	2,900
	Other	37,320	—	—	—	—	—	—
	TOTAL 1982	\$ 4,453,189	\$ —	\$ —	\$ —	\$ 4,453,189	\$ 4,130,490	\$ 322,699
	TOTAL 1981	\$ 3,544,646	\$ —	\$ —	\$ —	\$ 3,544,646	\$ 3,117,964	\$ 426,682
2	Pollution Prevention and Control					\$ 7,211,642	\$ 7,141,359	\$ 70,283
	Manpower	\$ 6,695,642	\$ —	\$ —	\$ 516,000	23,595,702	22,899,552	696,150
	Supplies and services	24,987,702	—	7,808,000	(9,200,000)	143,579,544	130,674,981	12,904,563
	Grants	94,006,544	—	40,373,000	9,200,000	904,830	734,017	170,813
	Purchase of fixed assets	904,830	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$126,594,718	\$ —	\$ 48,181,000	\$ 516,000	\$175,291,718	\$161,449,909	\$ 13,841,809
	TOTAL 1981	\$ 55,217,150	\$ —	\$ 79,360,510	\$ 234,000	\$134,811,660	\$106,449,884	\$ 28,361,776
3	Land Conservation					\$ 2,426,831	\$ 2,413,994	\$ 12,837
	Manpower	\$ 2,320,831	\$ —	\$ —	\$ 106,000	1,528,100	1,263,517	264,583
	Supplies and services	1,534,400	—	—	(6,300)	—	—	—
	Grants	—	—	—	—	187,000	178,176	8,824
	Purchase of fixed assets	180,700	—	—	6,300	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 4,035,931	\$ —	\$ —	\$ 106,000	\$ 4,141,931	\$ 3,855,687	\$ 286,244
	TOTAL 1981 (a)	\$ 3,291,136	\$ —	\$ —	\$ 48,000	\$ 3,339,136	\$ 5,027,447	\$ (1,688,311)
4	Water Resources Management					\$ 15,725,931	\$ 15,476,033	\$ 249,898
	Manpower	\$ 15,035,931	\$ —	\$ —	\$ 690,000	94,005,766	93,612,224	393,542
	Supplies and services	72,694,891	—	21,300,000	10,875	6,759,220	5,977,812	781,408
	Grants	6,787,095	—	—	(27,875)	653,882	497,193	156,689
	Purchase of fixed assets	653,882	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 95,171,799	\$ —	\$ 21,300,000	\$ 673,000	\$117,144,799	\$115,563,262	\$ 1,581,537
	TOTAL 1981	\$ 39,639,498	\$ —	\$ 21,500,000	\$ 805,000	\$ 61,944,498	\$ 53,805,276	\$ 8,139,222
5	Environmental Research					\$ 1,076,640	\$ 937,726	\$ 138,914
	Manpower	\$ 1,076,640	\$ —	\$ —	\$ —	1,767,652	1,567,469	200,183
	Supplies and services	1,767,652	—	—	—	682,500	648,750	33,750
	Grants	682,500	—	—	—	47,000	25,634	21,366
	Purchase of fixed assets	47,000	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 3,573,792	\$ —	\$ —	\$ —	\$ 3,573,792	\$ 3,179,579	\$ 394,213
	TOTAL 1981	\$ 3,105,611	\$ —	\$ —	\$ —	\$ 3,105,611	\$ 2,799,529	\$ 306,082
6	Land Assembly					\$ 859,078	\$ 635,293	\$ 223,785
	Manpower	\$ 859,078	\$ —	\$ —	\$ —	1,492,400	1,186,397	306,003
	Supplies and services	677,400	—	815,000	—	—	—	—
	Grants	—	—	—	—	46,924,280	38,368,849	8,555,431
	Purchase of fixed assets	39,739,280	—	7,185,000	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 41,275,758	\$ —	\$ 8,000,000	\$ —	\$ 49,275,758	\$ 40,190,539	\$ 9,085,219
	TOTAL 1981 (a)	\$ 6,286,950	\$ —	\$129,838,450	\$ —	\$136,125,400	\$126,357,748	\$ 9,767,652

ENVIRONMENT
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
7	Interdisciplinary Environmental Research and Services							
	Manpower	\$ 4,769,346	\$ —	\$ —	\$ 50,000	\$ 4,819,346	\$ 3,955,310	\$ 864,036
	Supplies and services	2,272,200	—	—	(1,000)	2,271,200	1,856,612	414,588
	Grants	24,800	—	—	—	24,800	600	24,200
	Purchase of fixed assets	2,421,608	—	—	(49,000)	2,372,608	1,628,255	744,353
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 9,487,954	\$ —	\$ —	\$ —	\$ 9,487,954	\$ 7,440,777	\$ 2,047,177
	TOTAL 1981 (a)	\$ 8,820,334	\$ —	\$ —	\$ —	\$ 8,820,334	\$ 6,010,454	\$ 2,809,880
8	Overview and Co-ordination of Environment Conservation							
	Manpower	\$ 640,000	\$ —	\$ —	\$ 38,000	\$ 678,000	\$ 675,928	\$ 2,072
	Supplies and services	—	—	—	—	—	—	—
	Grants	549,250	—	—	(38,000)	511,250	511,250	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 1,189,250	\$ —	\$ —	\$ —	\$ 1,189,250	\$ 1,187,178	\$ 2,072
	TOTAL 1981	\$ 1,167,000	\$ —	\$ —	\$ —	\$ 1,167,000	\$ 1,162,258	\$ 4,742
	Department Total 1982	\$285,782,391	\$ —	\$ 77,481,000	\$ 1,295,000(b)	\$364,558,391	\$336,997,421	\$ 27,560,970
	Department Total 1981 (a)	\$121,072,325	\$ —	\$230,698,960	\$ 1,087,000(b)	\$352,858,285	\$304,730,560	\$ 48,127,725

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Transferred from the salary contingency fund.

ENVIRONMENT
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services						\$ 141,268	
1.0.1	Minister's office	\$ 150,661					395,569	
1.0.2	Deputy minister's office	451,887						
1.0.3	Finance and administration	234,836					239,229	
1.0.4	Accounting	544,622					570,219	
1.0.5	Personnel	303,840					335,530	
1.0.6	Office support	600,416					498,318	
1.0.7	Systems and computing	1,508,897					1,369,529	
1.0.8	Communications	262,864					257,160	
1.0.9	Management training and development	79,215					79,803	
1.0.10	Library	276,219					243,865	
1.0.11	Solicitor's office	39,732					—	
		<u>4,453,189</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 4,453,189</u>	<u>4,130,490</u>	<u>\$ 322,699</u>
2	Pollution Prevention and Control							
2.1	Programme Support							
2.1.1	Assistant deputy minister's office	90,039					96,653	
2.1.2	Pollution control	334,755					303,453	
2.1.3	Standards and approvals	186,193					206,921	
2.2	Air Quality Management						340,926	
2.2.1	Standards and approvals	300,484					2,006,649	
2.2.2	Pollution control	1,956,493						
2.3	Water Quality Management						244,442	
2.3.1	Standards and approvals	234,600					1,525,792	
2.3.2	Pollution control	1,495,255						
2.4	Municipal Water and Sewerage Management						485,756	
2.4.1	Standards and approvals	494,653					1,595,919	
2.4.2	Pollution control	1,617,400						
2.4.3	Water supply and sewage treatment	75,014,820					98,443,130	
2.4.4	Community services programme	6,367,044					6,733,425	
2.4.5	Northern supplementary fund	4,000,000					4,000,000	
2.4.6	Regional utility programme	20,000,000					31,636,177	
2.4.7	Phosphorus removal	5,000,000					5,000,000	
2.5	Earth Contamination Prevention						309,320	
2.5.1	Administrative support	311,308					219,189	
2.5.2	Geology	230,800					872,157	
2.5.3	Soils	820,464					630,179	
2.5.4	Technical	606,639						
2.6	Waste Management						2,342,616	
2.6.1	Pollution control	3,133,232						
2.6.2	Municipal waste management	2,760,000					2,760,000	
2.6.3	Standards and approvals	164,882					142,591	
2.7	Chemical and Pesticide Management						90,250	
2.7.1	Administrative support	104,755					502,815	
2.7.2	Licensing	439,811					961,549	
2.7.3	Biting fly control	931,091						
		<u>126,594,718</u>	<u>—</u>	<u>48,181,000</u>	<u>516,000</u>	<u>175,291,718</u>	<u>161,449,909</u>	<u>13,841,809</u>

Statement No. 10.3 (cont'd)

[illegible]

ENVIRONMENT
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.8	Water Rights Administration						\$ 304,001	
4.8.1	Administrative support	\$ 316,597					1,076,246	
4.8.2	Permits and licenses	1,224,052						
		<u>95,171,799</u>	<u>\$ —</u>	<u>\$ 21,300,000</u>	<u>\$ 673,000</u>	<u>\$117,144,799</u>	<u>115,563,262</u>	<u>\$ 1,581,537</u>
5	Environmental Research							
5.1	Environmental Research Co-ordination						1,402,257	
5.1.1	Research secretariat	1,481,653						
5.2	Alberta Oils Sands Environmental Research						607,076	
5.2.1	Administrative support	583,532					1,170,246	
5.2.2	A.O.S.E.R.P. projects	1,508,607						
		<u>3,573,792</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>3,573,792</u>	<u>3,179,579</u>	<u>394,213</u>
6	Land Assembly							
6.1	Administrative Support						1,184,291	
6.1.1	Land acquisition	1,208,757						
6.1.2	Restricted development areas — transportation and utility corridors	343,121					628,690	
6.2	Environment							
6.2.1	Municipal waste management	1,020,000					76,249	
6.2.2	Regional water and sewer systems programme	2,669,000					2,939,652	
6.2.4	Restricted development areas	25,000,000					32,017,200	
6.2.5	Water management and diversion	1,297,380					316,100	
6.2.6	Transportation and utility corridors	500,000					—	
6.2.7	Industrial sites	500,000					—	
6.2.8	Environmental research	25,000					—	
6.3	Municipal Affairs						—	
6.3.1	Tax recovery lands	250,000					—	
6.4	Culture						1,100	
6.4.1	Historical sites	—						
6.5	Recreation and Parks							
6.5.1	Consolidation of land within existing provincial parks	2,553,000					120,185	
6.5.2	Future provincial parks	480,000					332,074	
6.5.3	Acquisition for capital development in existing provincial parks	246,000					—	
6.5.4	Expansion of existing provincial parks	784,000					1,135,500	
6.6	Energy and Natural Resources						484,000	
6.6.1	Grazing reserves	1,000,000					99,750	
6.6.2	Natural areas	—					—	
6.6.3	Tax recovery	250,000					—	
6.6.4	Sell back agreements	100,000					854,488	
6.6.6	Wildlife habitat	1,984,000					1,260	
6.6.7	Fish habitat	—					—	
6.6.8	Access to fish and wildlife resources	1,065,500					—	
		<u>41,275,758</u>	<u>—</u>	<u>8,000,000</u>	<u>—</u>	<u>49,275,758</u>	<u>40,190,539</u>	<u>9,085,219</u>

Statement No. 10.3 (cont'd)

ENVIRONMENT
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
7	Interdisciplinary Environmental Research and Services							
7.1	Programme Support							
7.1.1	Director's office	\$ 243,430						
7.1.2	Administration	159,710					\$ 244,666	
7.1.3	Accounting	204,945					154,419	
7.1.4	Personnel	63,652					254,182	
7.1.5	Information services	302,480					66,511	
7.1.6	Site and field management	691,772					409,655	
7.1.7	Technical support	332,022					490,690	
7.2	Plant Sciences						10,870	
7.2.1	Support services	174,998						
7.2.2	Plant pathology	141,425					332,490	
7.2.3	Entomology	225,836					86,058	
7.2.4	Botany and weeds	219,028					265,460	
7.2.5	Greenhouse and growth rooms	488,292					198,680	
7.2.6	Reclamation and revegetation	137,598					55,867	
7.3	Chemistry						38,982	
7.3.1	Support services	581,655						
7.3.2	Air analysis and research	366,079					170,192	
7.3.3	Water analysis and research	770,335					361,536	
7.3.4	Research services and methods development	432,237					651,552	
7.3.5	Microbiology	268,591					375,609	
7.3.6	Quality control and laboratory data management	171,964					221,964	
7.3.7	Technical support services	330,712					35,901	
7.4	Animal Sciences						234,096	
7.4.1	Support services	334,214						
7.4.2	Environmental aquatic biology	355,313					195,923	
7.4.3	Wildlife biology	284,622					461,823	
7.4.4	Health	72,746					571,557	
7.4.5	Pathology	209,416					53,094	
7.4.6	Toxicology	213,817					197,459	
7.4.7	Clinical sciences	131,270					307,680	
7.5	Environmental Technology						37,947	
7.5.1	Support services	196,080						
7.5.2	Pilot plant operation and field services	857,138					120,616	
7.5.3	Process evaluation	526,577					508,508	
		<u>9,487,954</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 9,487,954</u>	<u>7,440,777</u>	<u>\$ 2,047,177</u>
8	Overview and Co-ordination of Environment Conservation							
8.0.1	Environment Council of Alberta	1,189,250	—	—	—	1,189,250	1,187,178	2,072
	Department Total	<u>\$285,782,391</u>	<u>\$ —</u>	<u>\$ 77,481,000</u>	<u>\$ 1,295,000(a)</u>	<u>\$364,558,391</u>	<u>\$336,997,421</u>	<u>\$ 27,560,970</u>

(a) Transferred from the salary contingency fund.

ENVIRONMENT
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Licenses:		
Pesticide	\$ —	\$ 5,580
Water well drilling	16,760	17,010
	<u>16,760</u>	<u>22,590</u>
Fees and Permits:		
Water diversion	4,997	4,906
Water power	363,103	325,047
Water service charges	—	(37)
	<u>368,100</u>	<u>329,916</u>
Government of Canada:		
Alberta Oil Sands Environmental Research	—	(118,446)
Community services programme	12,474,676	1,854,324
	<u>12,474,676</u>	<u>1,735,878</u>
Refunds of Expenditure:		
Previous years' refunds	1,066,460	4,288,997
Rural water supply programme	2,490	2,730
	<u>1,068,950</u>	<u>4,291,727</u>
From Revenue-Producing Assets:		
Industrial water diversion	47,328	7,627
Restricted development area property income	196,359	—
	<u>243,687</u>	<u>7,627</u>
Miscellaneous:		
Water resources	389,607	184,467
Total Revenue	<u>\$ 14,561,780</u>	<u>\$ 6,572,205</u>

SECTION 11

1981-82 PUBLIC ACCOUNTS

EXECUTIVE COUNCIL

Executive Council Administration
Occupational Health and Safety
Workers' Compensation
Support to Native Organizations
Personnel Administration
Natural Sciences and Engineering Research
Energy Resources Conservation
Women's Information
Multi-Media Education Services
Disaster Preparedness and Emergency Response
Public Service Employee Relations

The Executive Council consists of the Premier and Ministers of the Crown who, by executive procedure and orders approved by the Lieutenant Governor, translate the wishes of the electors of the Province into policy decisions and consequent programmes, under authority provided by the Legislative Assembly and Provincial statutes.

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EXECUTIVE COUNCIL
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Executive Council Administration	\$ 2,888,153	\$ —	\$ —	\$ —	\$ 2,888,153	\$ 2,642,635	\$ 245,518
2	Occupational Health and Safety				175,000	937,992	924,142	13,850
2.1	Programme Support	762,992	—	—	298,000	3,909,159	3,949,828	(40,669)
2.2	Worksite Services	3,690,550	(79,391)	—	—	—	—	—
2.3	Occupational Health Services	2,863,160	—	—	(71,000)	2,792,160	2,788,702	3,458
2.4	Research and Education	2,525,820	—	200,000	(167,000)	2,558,820	2,499,005	59,815
		9,842,522	(79,391)	200,000	235,000	10,198,131	10,161,677	36,454
		14,148,400	—	—	—	14,148,400	13,453,269	695,131
3	Workers' Compensation							
4	Support to Native Organizations	3,375,058	(30,274)	500,500	—	3,845,284	3,271,770	573,514
5	Personnel Administration	8,541,800	—	405,000	220,000	9,166,800	9,115,927	50,873
6	Natural Sciences and Engineering Research	15,000,000	—	500,000	—	15,500,000	15,500,000	—
7	Energy Resources Conservation	14,525,000	—	—	—	14,525,000	14,525,000	—
8	Women's Information	184,058	—	—	—	184,058	172,464	11,594
9	Multi-Media Education Services					2,875,300	2,875,300	—
9.1	Programme Support	2,875,300	—	—	—	—	—	—
9.2	Development and Production	4,846,400	—	—	—	4,846,400	4,846,400	—
9.3	Media Utilization	4,622,300	—	—	—	4,622,300	4,622,300	—
		12,344,000	—	—	—	12,344,000	12,344,000	—
10	Disaster Preparedness and Emergency Response			27,700	30,750	741,800	724,354	17,446
10.1	Programme Support	683,350	—	—	15,550	1,382,050	1,348,577	33,473
10.2	Disaster Preparedness	1,366,500	—	1,075,450	—	1,125,450	1,110,025	15,425
10.3	Emergency Response	50,000	—	—	—	—	—	—
		2,099,850	—	1,103,150	46,300	3,249,300	3,182,956	66,344
11	Public Service Employee Relations	303,606	—	—	—	303,606	273,146	30,460
	TOTAL 1982	\$ 83,252,447	\$ (109,665)(b)	\$ 2,708,650	\$ 501,300(c)	\$ 86,352,732	\$ 84,642,844	\$ 1,709,888
	TOTAL 1981 (a)	\$ 64,738,582	\$ —	\$ 696,782	\$ 283,150(c)	\$ 65,718,514	\$ 64,858,174	\$ 860,340

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

EXECUTIVE COUNCIL
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
1	Executive Council Administration							
	Manpower	\$ 1,477,280	\$ —	\$ —	\$ 117,000	\$ 1,594,280	\$ 1,591,352	\$ 2,928
	Supplies and services	1,235,420	—	—	(117,000)	1,118,420	881,432	236,988
	Grants	50,000	—	—	—	50,000	50,000	—
	Purchase of fixed assets	74,200	—	—	—	74,200	72,804	1,396
	Other	51,253	—	—	—	51,253	47,047	4,206
	TOTAL 1982	\$ 2,888,153	\$ —	\$ —	\$ —	\$ 2,888,153	\$ 2,642,635	\$ 245,518
	TOTAL 1981	\$ 2,359,061	\$ —	\$ —	\$ —	\$ 2,359,061	\$ 1,976,012	\$ 383,049
2	Occupational Health and Safety							
	Manpower	\$ 6,496,139	\$ —	\$ —	\$ 245,000	\$ 6,741,139	\$ 6,733,596	\$ 7,543
	Supplies and services	2,884,184	(79,391)	—	(10,000)	2,794,793	2,814,585	(19,792)
	Grants	164,485	—	200,000	—	364,485	326,518	37,967
	Purchase of fixed assets	259,394	—	—	—	259,394	250,731	8,663
	Other	38,320	—	—	—	38,320	36,247	2,073
	TOTAL 1982	\$ 9,842,522	\$ (79,391)	\$ 200,000	\$ 235,000	\$ 10,198,131	\$ 10,161,677	\$ 36,454
	TOTAL 1981	\$ 7,767,351	\$ —	\$ —	\$ 73,000	\$ 7,840,351	\$ 7,919,742	\$ (79,391)
3	Workers' Compensation							
	Manpower	\$ 26,200	\$ —	\$ —	\$ (15,000)	\$ 11,200	\$ —	\$ 11,200
	Supplies and services	22,200	—	—	10,000	32,200	20,131	12,069
	Grants	14,100,000	—	—	—	14,100,000	13,432,908	667,092
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	5,000	5,000	230	4,770
	TOTAL 1982	\$ 14,148,400	\$ —	\$ —	\$ —	\$ 14,148,400	\$ 13,453,269	\$ 695,131
	TOTAL 1981	\$ 10,648,400	\$ —	\$ —	\$ —	\$ 10,648,400	\$ 10,403,228	\$ 245,172
4	Support to Native Organizations							
	Manpower	\$ 715,449	\$ —	\$ —	\$ —	\$ 715,449	\$ 711,118	\$ 4,331
	Supplies and services	316,356	—	—	(3,000)	313,356	306,143	7,213
	Grants	2,294,433	(30,274)	—	—	2,264,159	2,206,076	58,083
	Purchase of fixed assets	11,500	—	—	3,000	14,500	14,413	87
	Other	37,320	—	500,500	—	537,820	34,020	503,800
	TOTAL 1982	\$ 3,375,058	\$ (30,274)	\$ 500,500	\$ —	\$ 3,845,284	\$ 3,271,770	\$ 573,514
	TOTAL 1981 (a)	\$ 2,430,381	\$ —	\$ —	\$ —	\$ 2,430,381	\$ 2,460,473	\$ (30,092)
5	Personnel Administration							
	Manpower	\$ 5,355,336	\$ —	\$ 105,000	\$ 220,000	\$ 5,680,336	\$ 5,675,711	\$ 4,625
	Supplies and services	3,093,516	—	300,000	(4,954)	3,388,562	3,353,491	35,071
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	55,628	—	—	4,954	60,582	52,535	8,047
	Other	37,320	—	—	—	37,320	34,190	3,130
	TOTAL 1982	\$ 8,541,800	\$ —	\$ 405,000	\$ 220,000	\$ 9,166,800	\$ 9,115,927	\$ 50,873
	TOTAL 1981	\$ 6,242,301	\$ —	\$ 620,000	\$ 180,000	\$ 7,042,301	\$ 6,795,738	\$ 246,563
6	Natural Sciences and Engineering Research							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	15,000,000	—	500,000	—	15,500,000	15,500,000	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 15,000,000	\$ —	\$ 500,000	\$ —	\$ 15,500,000	\$ 15,500,000	\$ —
	TOTAL 1981	\$ 11,561,000	\$ —	\$ —	\$ —	\$ 11,561,000	\$ 11,561,000	\$ —

EXECUTIVE COUNCIL
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
7	Energy Resources							
	Conservation	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Manpower	—	—	—	—	—	—	—
	Supplies and services	—	—	—	—	14,525,000	14,525,000	—
	Grants	14,525,000	—	—	—	—	—	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 14,525,000	\$ —	\$ —	\$ —	\$ 14,525,000	\$ 14,525,000	\$ —
	TOTAL 1981	\$ 11,320,000	\$ —	\$ —	\$ —	\$ 11,320,000	\$ 11,320,000	\$ —
8	Women's Information							
	Manpower	\$ 79,858	\$ —	\$ —	\$ (15,000)	\$ 64,858	\$ 64,678	\$ 180
	Supplies and services	82,200	—	—	24,260	106,460	106,645	(185)
	Grants	20,000	—	—	(8,410)	11,590	—	11,590
	Purchase of fixed assets	2,000	—	—	(850)	1,150	1,141	9
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 184,058	\$ —	\$ —	\$ —	\$ 184,058	\$ 172,464	\$ 11,594
	TOTAL 1981	\$ 129,100	\$ —	\$ —	\$ —	\$ 129,100	\$ 110,506	\$ 18,594
9	Multi-Media Education							
	Services	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Manpower	—	—	—	—	—	—	—
	Supplies and services	—	—	—	—	12,344,000	12,344,000	—
	Grants	12,344,000	—	—	—	—	—	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 12,344,000	\$ —	\$ —	\$ —	\$ 12,344,000	\$ 12,344,000	\$ —
	TOTAL 1981	\$ 10,303,927	\$ —	\$ —	\$ —	\$ 10,303,927	\$ 10,303,918	\$ 9
10	Disaster Preparedness and							
	Emergency Response	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Manpower	\$ 1,294,300	\$ —	\$ 5,500	\$ 87,450	\$ 1,387,250	\$ 1,385,364	\$ 1,886
	Supplies and services	330,800	—	39,150	(33,200)	336,750	297,361	39,389
	Grants	390,500	—	1,058,500	—	1,449,000	1,425,912	23,088
	Purchase of fixed assets	84,250	—	—	(7,950)	76,300	74,319	1,981
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 2,099,850	\$ —	\$ 1,103,150	\$ 46,300	\$ 3,249,300	\$ 3,182,956	\$ 66,344
	TOTAL 1981	\$ 1,690,500	\$ —	\$ 76,782	\$ 30,150	\$ 1,797,432	\$ 1,734,974	\$ 62,458
11	Public Service Employee							
	Relations	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Manpower	\$ 155,271	\$ —	\$ —	\$ 8,000	\$ 163,271	\$ 162,385	\$ 886
	Supplies and services	147,835	—	—	(8,000)	139,835	110,353	29,482
	Grants	—	—	—	—	500	408	92
	Purchase of fixed assets	500	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 303,606	\$ —	\$ —	\$ —	\$ 303,606	\$ 273,146	\$ 30,460
	TOTAL 1981	\$ 286,561	\$ —	\$ —	\$ —	\$ 286,561	\$ 272,583	\$ 13,978
	Department Total 1982	\$ 83,252,447	\$ (109,665)(b)	\$ 2,708,650	\$ 501,300(c)	\$ 86,352,732	\$ 84,642,844	\$ 1,709,888
	Department Total 1981	\$ 64,738,582	\$ —	\$ 696,782	\$ 283,150(c)	\$ 65,718,514	\$ 64,858,174	\$ 860,340

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

Statement No. 11.3

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Executive Council Administration							
1.0.1	Office of the Premier	\$ 432,662						
1.0.2	General administrative support	1,353,289					\$ 613,367	
1.0.3	Office of the Lieutenant Governor	78,738					1,303,113	
1.0.4	Project management	657,506					76,650	
1.0.5	Protocol	365,958					237,845	
		<u>2,888,153</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 2,888,153</u>	<u>411,660</u>	
2	Occupational Health and Safety						<u>2,642,635</u>	<u>\$ 245,518</u>
2.1	Programme Support							
2.1.1	Minister's office	146,654						
2.1.2	Administration	616,338					162,079	
2.2	Worksite Services						762,063	
2.2.1	Administrative support	182,056						
2.2.2	Inspection	2,196,360					317,374	
2.2.3	Safety engineering	609,484					2,362,441	
2.2.4	Special services	702,650					652,200	
2.3	Occupational Health Services						617,812	
2.3.1	Administrative support	115,095						
2.3.2	Medical services	707,458					117,690	
2.3.3	Laboratory services	277,641					653,513	
2.3.4	Occupational hygiene	1,353,101					340,742	
2.3.5	Radiation health	409,865					1,288,670	
2.4	Research and Education						388,087	
2.4.1	Special programmes and administration	861,377						
2.4.2	Research services	679,120					707,136	
2.4.3	Education services	985,323					659,166	
		<u>9,842,522</u>	<u>(79,391)</u>	<u>200,000</u>	<u>235,000</u>	<u>10,198,131</u>	<u>1,132,704</u>	
3	Workers' Compensation						<u>10,161,677</u>	<u>36,454</u>
3.0.1	Workers' Compensation Board pensions	14,148,400				14,148,400	13,453,269	695,131
4	Support to Native Organizations							
4.0.1	Minister's office	146,215						
4.0.2	Administrative support	934,410					149,454	
4.0.3	Grants to native organizations	2,294,433					916,239	
		<u>3,375,058</u>	<u>(30,274)</u>	<u>500,500</u>	<u>—</u>	<u>3,845,284</u>	<u>2,206,077</u>	
5	Personnel Administration						<u>3,271,770</u>	<u>573,514</u>
5.0.1	Minister's office	129,343						
5.0.2	Departmental services	2,088,859					123,908	
5.0.3	Employee relations	1,551,894					2,102,377	
5.0.4	Management services	770,447					1,645,098	
5.0.5	Organization development	753,884					776,649	
5.0.6	Regional services	321,890					683,519	
5.0.7	Recruitment and career advertising	1,678,300					362,126	
5.0.8	Administrative support	1,247,183					1,989,418	
		<u>8,541,800</u>	<u>—</u>	<u>405,000</u>	<u>220,000</u>	<u>9,166,800</u>	<u>1,432,832</u>	
							<u>9,115,927</u>	<u>50,873</u>

EXECUTIVE COUNCIL
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
6	Natural Sciences and Engineering Research							
6.0.1	Alberta Research Council	\$ 15,000,000	\$ —	\$ 500,000	\$ —	\$ 15,500,000	\$ 15,500,000	\$ —
7	Energy Resources Conservation							
7.0.1	Energy Resources Conservation Board	14,525,000	—	—	—	14,525,000	14,525,000	—
8	Women's Information							
8.0.1	Women's Bureau	184,058	—	—	—	184,058	172,464	11,594
9	Multi-Media Education Services							
9.1	Programme Support						2,875,300	
9.1.1	Programme support	2,875,300						
9.2	Development and Production							
9.2.1	Development and production	4,846,400					4,846,400	
9.3	Media Utilization						4,622,300	
9.3.1	Media utilization	4,622,300						
		12,344,000	—	—	—	12,344,000	12,344,000	—
10	Disaster Preparedness and Emergency Response							
10.1	Programme Support						571,280	
10.1.1	Administration	519,250					30,561	
10.1.2	Public information	54,900					122,513	
10.1.3	Finance	109,200						
10.2	Disaster Preparedness						394,424	
10.2.1	Plans and operations	379,750					188,989	
10.2.2	Training	223,200					765,164	
10.2.3	Municipal services	763,550						
10.3	Emergency Response						1,110,025	
10.3.1	Response and assistance	50,000						
		2,099,850	—	1,103,150	46,300	3,249,300	3,182,956	66,344
11	Public Service Employee Relations							
11.0.1	Public service employee relations	303,606	—	—	—	303,606	273,146	30,460
	Department Total	\$ 83,252,447	\$ (109,665)(a)	\$ 2,708,650	\$ 501,300(b)	\$ 86,352,732	\$ 84,642,844	\$ 1,709,888

(a) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

Statement No. 11.4

EXECUTIVE COUNCIL
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Fees and Permits:		
Coal analysis	\$ (300)	\$ 300
Gasoline testing	(28)	(110)
	<u>(328)</u>	<u>190</u>
Government of Canada:		
Alberta Disaster Services	139,063	173,848
Refunds of Expenditure:		
Occupational Health and Safety Act	4,480,000	3,670,000
Previous years' refunds	392,081	93,429
	<u>4,872,081</u>	<u>3,763,429</u>
Miscellaneous:		
Other	(652)	5,084
Total Revenue	<u>\$ 5,010,164</u>	<u>\$ 3,942,551</u>

5

SECTION 12

1981-82 PUBLIC ACCOUNTS

FEDERAL AND INTERGOVERNMENTAL AFFAIRS

Intergovernmental Co-ordination and Research

The Ministry is responsible for co-ordination of all activities of the Government of Alberta and its agencies in relation to the Government of Canada, the Governments of the Provinces and Territories of Canada, and the governments of foreign countries.

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FEDERAL AND INTERGOVERNMENTAL AFFAIRS
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Intergovernmental Co-ordination and Research	\$ 4,280,239	\$ —	\$ 230,000	\$ 319,222	\$ 4,829,461	\$ 4,526,870	\$ 302,591
	TOTAL 1982	\$ 4,280,239	\$ —	\$ 230,000	\$ 319,222(a)	\$ 4,829,461	\$ 4,526,870	\$ 302,591
	TOTAL 1981	\$ 3,129,615	\$ —	\$ 568,000	\$ 50,000(a)	\$ 3,747,615	\$ 3,547,960	\$ 199,655

(a) Transferred from the salary contingency fund.

Statement No. 12.2

FEDERAL AND INTERGOVERNMENTAL AFFAIRS
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	
1	Intergovernmental						
	Co-ordination and Research						
	Manpower	\$ 2,504,083	\$ —	\$ —	\$ 319,222	\$ 2,823,305	\$ 2,726,483
	Supplies and services	1,437,061	—	230,000	(4,900)	1,662,161	1,492,523
	Grants	174,000	—	—	4,900	178,900	178,899
	Purchase of fixed assets	122,600	—	—	—	122,600	92,094
	Other	42,495	—	—	—	42,495	36,871
	Department Total 1982	\$ 4,280,239	\$ —	\$ 230,000	\$ 319,222(a)	\$ 4,829,461	\$ 4,526,870
	Department Total 1981	\$ 3,129,615	\$ —	\$ 568,000	\$ 50,000(a)	\$ 3,747,615	\$ 3,547,960
							\$ 199,655

(a) Transferred from the salary contingency fund.

FEDERAL AND INTERGOVERNMENTAL AFFAIRS
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Intergovernmental Co-ordination and Research						\$ 159,406	
1.0.1	Minister's office	\$ 142,664					427,958	
1.0.2	Administrative support	402,414					1,653,255	
1.0.3	Intergovernmental affairs	1,424,627					1,592,152	
1.0.4	Alberta offices	1,644,727					510,305	
1.0.5	Conferences and missions	282,000						
1.0.6	Alaska highway gas pipeline	383,807					183,794	
	Department Total	\$ 4,280,239	\$ —	\$ 230,000	\$ 319,222(a)	\$ 4,829,461	\$ 4,526,870	\$ 302,591

(a) Transferred from the salary contingency fund.

Statement No. 12.4

FEDERAL AND INTERGOVERNMENTAL AFFAIRS
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	<u>1982</u>	<u>1981</u>
Refunds of Expenditure:		
Previous years' refunds	<u>\$ 11,055</u>	<u>\$ —</u>
Miscellaneous:		
Provincial cost sharing	<u>—</u>	<u>121,681</u>
Other	<u>6,129</u>	<u>105,944</u>
	<u>6,129</u>	<u>227,625</u>
Total Revenue	<u>\$ 17,184</u>	<u>\$227,625</u>

SECTION 13

1981-82 PUBLIC ACCOUNTS

GOVERNMENT SERVICES

Departmental Support Services
Building Operations and Maintenance
Government Transportation
Supply
Public Affairs
Information Services

The Ministry is responsible for providing building operations and maintenance, surface and air transportation services, centralized purchasing and supply, public relations and publications, and data processing services for Government Departments and various Government Boards, Commissions and Agencies.

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GOVERNMENT SERVICES
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services	\$ 2,958,000	\$ —	\$ —	\$ 146,000	\$ 3,104,000	\$ 3,029,978	\$ 74,022
2	Building Operations and Maintenance	87,473,080	—	4,527,000	4,389,000	96,389,080	96,118,367	270,713
3	Government Transportation	4,057,400	(59,909)	635,000	110,000	4,742,491	4,698,096	44,395
4	Supply	3,566,010	(11,631)	108,830	—	3,663,209	3,555,938	107,271
5	Public Affairs	6,702,765	—	761,000	330,000	7,793,765	8,600,816	(807,051)
6	Information Services	1,299,290	—	—	—	1,299,290	1,221,862	77,428
	TOTAL 1982	\$106,056,545	\$ (71,540)(b)	\$ 6,031,830	\$ 4,975,000(c)	\$116,991,835	\$117,225,057	\$ (233,222)
	TOTAL 1981 (a)	\$ 87,896,066	\$ —	\$ 488,000	\$ 5,879,570(c)	\$ 94,263,636	\$ 92,091,137	\$ 2,172,499

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

GOVERNMENT SERVICES
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Statement No. 13.2

Vote	Programme/Object	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
1	Departmental Support Services							
	Manpower	\$ 2,333,405	\$ —	\$ —	\$ 146,000	\$ 2,479,405	\$ 2,470,647	\$ 8,758
	Supplies and services	569,275	—	—	—	569,275	507,950	61,325
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	18,000	—	—	—	18,000	17,115	885
	Other	37,320	—	—	—	37,320	34,266	3,054
	TOTAL 1982	\$ 2,958,000	\$ —	\$ —	\$ 146,000	\$ 3,104,000	\$ 3,029,978	\$ 74,022
	TOTAL 1981 (a)	\$ 2,239,770	\$ —	\$ —	\$ 55,000	\$ 2,294,770	\$ 2,163,135	\$ 131,635
2	Building Operations and Maintenance							
	Manpower	\$ 45,628,800	\$ —	\$ —	\$ 5,153,200	\$ 50,782,000	\$ 50,642,685	\$ 139,315
	Supplies and services	38,746,080	—	4,499,400	(164,200)	43,081,280	42,978,220	103,060
	Grants	500	—	—	—	500	—	500
	Purchase of fixed assets	3,097,700	—	27,600	(600,000)	2,525,300	2,497,462	27,838
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 87,473,080	\$ —	\$ 4,527,000	\$ 4,389,000	\$ 96,389,080	\$ 96,118,367	\$ 270,713
	TOTAL 1981 (a)	\$ 72,906,510	\$ —	\$ —	\$ 5,317,000	\$ 78,223,510	\$ 76,725,719	\$ 1,497,791
3	Government Transportation							
	Manpower	\$ 943,440	\$ —	\$ —	\$ 167,000	\$ 1,110,440	\$ 1,110,203	\$ 237
	Supplies and services	3,072,025	(59,909)	635,000	(57,000)	3,590,116	3,546,799	43,317
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	41,935	—	—	—	41,935	41,094	841
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 4,057,400	\$ (59,909)	\$ 635,000	\$ 110,000	\$ 4,742,491	\$ 4,698,096	\$ 44,395
	TOTAL 1981 (a)	\$ 3,320,615	\$ —	\$ 260,000	\$ 85,000	\$ 3,665,615	\$ 3,669,224	\$ (3,609)
4	Supply							
	Manpower	\$ 2,221,235	\$ —	\$ 108,830	\$ 48,000	\$ 2,378,065	\$ 2,375,709	\$ 2,356
	Supplies and services	1,255,760	(11,631)	—	(28,000)	1,216,129	1,117,935	98,194
	Grants	20,000	—	—	(20,000)	—	—	—
	Purchase of fixed assets	69,015	—	—	—	69,015	62,294	6,721
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 3,566,010	\$ (11,631)	\$ 108,830	\$ —	\$ 3,663,209	\$ 3,555,938	\$ 107,271
	TOTAL 1981 (a)	\$ 2,624,760	\$ —	\$ —	\$ 27,050	\$ 2,651,810	\$ 2,645,266	\$ 6,544
5	Public Affairs							
	Manpower	\$ 4,301,060	\$ —	\$ 36,000	\$ 330,000	\$ 4,667,060	\$ 4,638,528	\$ 28,532
	Supplies and services	2,145,325	—	725,000	—	2,870,325	3,733,298	(862,973)
	Grants	225,000	—	—	—	225,000	200,835	24,165
	Purchase of fixed assets	31,380	—	—	—	31,380	28,155	3,225
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 6,702,765	\$ —	\$ 761,000	\$ 330,000	\$ 7,793,765	\$ 8,600,816	\$ (807,051)
	TOTAL 1981 (a)	\$ 5,768,291	\$ —	\$ 228,000	\$ 370,000	\$ 6,366,291	\$ 5,885,500	\$ 480,791

GOVERNMENT SERVICES
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
6	Information Services							
	Manpower	\$ 833,190	\$ —	\$ —	\$ (72,000)	\$ 761,190	\$ 741,071	\$ 20,119
	Supplies and services	444,525	—	—	56,500	501,025	443,820	57,205
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	21,575	—	—	15,500	37,075	36,971	104
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 1,299,290	\$ —	\$ —	\$ —	\$ 1,299,290	\$ 1,221,862	\$ 77,428
	TOTAL 1981 (a)	\$ 1,036,120	\$ —	\$ —	\$ 25,520	\$ 1,061,640	\$ 1,002,293	\$ 59,347
	Department Total 1982	\$106,056,545	\$ (71,540)(b)	\$ 6,031,830	\$ 4,975,000(c)	\$116,991,835	\$117,225,057	\$ (233,222)
	Department Total 1981 (a)	\$ 87,896,066	\$ —	\$ 488,000	\$ 5,879,570(c)	\$ 94,263,636	\$ 92,091,137	\$ 2,172,499

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

GOVERNMENT SERVICES
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	\$ 150,870						
1.0.2	Administrative services	901,600					\$ 155,843	
1.0.3	Financial services branch	729,730					956,038	
1.0.4	Personnel	936,800					723,574	
1.0.5	Metric conversion	239,000					988,215	
		<u>2,958,000</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 146,000</u>	<u>\$ 3,104,000</u>	<u>3,029,978</u>	<u>\$ 74,022</u>
2	Building Operations and Maintenance							
2.0.1	Divisional support	495,960						
2.0.2	Planning and services	1,967,980					517,889	
2.0.3	Tour guides	147,800					1,873,416	
2.0.4	Physical plant — southern region	21,465,915					159,523	
2.0.5	Physical plant — central region	18,837,700					23,879,729	
2.0.6	Physical plant — northeast region	21,687,005					20,198,861	
2.0.7	Physical plant — northwest region	19,422,720					24,726,114	
2.0.8	Special projects	3,448,000					22,677,784	
		<u>87,473,080</u>	<u>—</u>	<u>4,527,000</u>	<u>4,389,000</u>	<u>96,389,080</u>	<u>96,118,367</u>	<u>270,713</u>
3	Government Transportation							
3.0.1	Government services garage	211,450						
3.0.2	Aircraft operations	2,241,200					192,994	
3.0.3	Central delivery and courier services	1,604,750					2,771,812	
		<u>4,057,400</u>	<u>(59,909)</u>	<u>635,000</u>	<u>110,000</u>	<u>4,742,491</u>	<u>4,698,096</u>	<u>44,395</u>
4	Supply							
4.0.1	Divisional support	562,430						
4.0.2	Purchasing branch	1,906,580					549,189	
4.0.3	Planning and development	323,610					1,985,998	
4.0.4	Surplus sales	595,830					296,794	
4.0.5	Office services	177,560					646,095	
		<u>3,566,010</u>	<u>(11,631)</u>	<u>108,830</u>	<u>—</u>	<u>3,663,209</u>	<u>77,862</u>	<u>107,271</u>
5	Public Affairs							
5.0.1	Administrative support	715,410						
5.0.2	Public communications	1,807,055					1,593,874	
5.0.3	Telephone enquiry services (R.I.T.E. system)	1,338,710					1,986,427	
5.0.4	Promotions and hospitality grants	302,290					1,373,150	
5.0.5	Advertising	172,170					290,300	
5.0.6	Print procurement	259,320					237,230	
5.0.7	Publications and distribution	943,240					313,417	
5.0.8	Creative services	531,850					1,565,686	
5.0.9	Audio visual services	632,720					614,566	
		<u>6,702,765</u>	<u>—</u>	<u>761,000</u>	<u>330,000</u>	<u>7,793,765</u>	<u>8,600,816</u>	<u>(807,051)</u>
6	Information Services							
6.0.1	Assistant deputy minister's office	272,130						
6.0.2	Planning and policy branch	483,080					231,713	
6.0.3	Records management	544,080					400,531	
		<u>1,299,290</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>1,299,290</u>	<u>589,618</u>	<u>77,428</u>
Department Total		<u>\$106,056,545</u>	<u>\$ (71,540)(a)</u>	<u>\$ 6,031,830</u>	<u>\$ 4,975,000(b)</u>	<u>\$116,991,835</u>	<u>\$117,225,057</u>	<u>\$ (233,222)</u>

(a) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

GOVERNMENT SERVICES
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Government of Canada:		
Canada assistance plan	\$ 2,076,291	\$ 1,818,846
Refunds of Expenditure:		
Previous years' refunds	42,034	11,827
Publications and Distribution:		
Advertising in and sale of gazette	402,013	459,258
Sale of reports	48,088	18,068
Sale of statutes	401,193	49,073
Sale of Regulations	98,558	31,181
Surplus sales	1,334,758	946,944
Other	90,857	68,524
	<u>2,417,501</u>	<u>1,584,875</u>
From Revenue-Producing Assets:		
Rentals	356,840	199,522
Utilities:		
Alberta Hospital, Edmonton	17,851	16,946
Alberta Hospital, Ponoka	8,006	9,302
Claresholm Centre	28,017	20,769
Correctional Centre, Calgary	521	424
Correctional Centre, Lethbridge	557	1,512
Correctional Centre, Nordegg	1,620	1,296
Correctional Centre, Peace River	156	600
Sanitarium, Calgary	—	66
Youngstown Home	16,114	3,178
Other	11,638	2,242
	<u>441,320</u>	<u>255,857</u>
Miscellaneous:		
Sale of Acts	312,671	187,297
Other	138,724	101,730
	<u>451,395</u>	<u>289,027</u>
Total Revenue	<u>\$ 5,386,507</u>	<u>\$ 3,948,605</u>

SECTION 14

1981-82 PUBLIC ACCOUNTS

HOSPITALS AND MEDICAL CARE

Departmental Support Services

Health Care Insurance

Financial Assistance for Active Care

Financial Assistance for Long-Term Chronic Care

Financial Assistance for Supervised Personal Care

Financial Assistance for Capital Construction

The Ministry is responsible for establishing, financing and co-ordinating the delivery of health care programmes through active and auxiliary hospitals and nursing homes; for the development of programmes which ensure that every Albertan has access to an adequate level of health care, and for the provision of basic health care insurance coverage for all Albertans and premium-free optional and extended health care benefits for all senior citizens through the Alberta Health Care Insurance Plan.

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**HOSPITALS AND MEDICAL CARE
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME**

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services	\$ 26,803,413	\$ —	\$ 378,000	\$ 1,100,000	\$ 28,281,413	\$ 28,415,096	\$ (133,683)
2	Health Care Insurance	241,451,000	—	—	—	241,451,000	215,872,813	25,578,187
3	Financial Assistance for Active Care							
3.1	Programme Support	96,753,793	—	—	(1,275,000)	95,478,793	88,186,584	7,292,209
3.2	Major Medical Referral and Research Centres	137,310,252	—	17,733,165	—	155,043,417	152,790,259	2,253,158
3.3	Major Urban Medical and Referral Centres	258,178,173	—	22,472,705	—	280,650,878	280,172,794	478,084
3.4	Other Referral Centres	74,037,718	—	10,477,446	—	84,515,164	83,878,869	636,295
3.5	Specialized Health Care	61,625,761	—	5,234,955	1,025,000	67,885,716	67,808,814	76,902
3.6	Community-Based Hospital Care	140,722,143	—	17,580,135	250,000	158,552,278	158,087,165	465,113
		768,627,840	—	73,498,406	—	842,126,246	830,924,485	11,201,761
4	Financial Assistance for Long-Term Chronic Care							
4.1	Programme Support	2,585,189	—	—	—	2,585,189	2,221,879	363,310
4.2	Long-Term Chronic Care	81,879,028	—	6,510,137	—	88,389,165	86,301,050	2,088,115
4.3	Specialized Long-Term Chronic Care	1,222,700	—	760,300	—	1,983,000	1,969,985	13,015
		85,686,917	—	7,270,437	—	92,957,354	90,492,914	2,464,440
5	Financial Assistance for Supervised Personal Care							
5.1	Private Nursing Homes	32,447,536	—	—	130,000	32,577,536	31,755,773	821,763
5.2	District Nursing Homes	22,818,136	—	—	(130,000)	22,688,136	22,410,560	277,576
5.3	Voluntary Nursing Homes	12,241,691	—	—	—	12,241,691	11,836,410	405,281
		67,507,363	—	—	—	67,507,363	66,002,743	1,504,620
6	Financial Assistance for Capital Construction							
6.1	Programme Support — Capital Construction	14,276,263	—	—	620,000	14,896,263	8,892,904	6,003,359
6.2	Major Medical Referral and Research Centres — Capital Construction	300,000	—	—	2,940,189	3,240,189	3,158,990	81,199
6.3	Major Urban Medical and Referral Centres — Capital Construction	26,426,000	—	—	—	26,426,000	22,454,879	3,971,121
6.4	Other Referral Centres — Capital Construction	35,906,000	—	—	—	35,906,000	25,987,474	9,918,526
6.5	Specialized Health Care — Capital Construction	1,697,220	—	—	—	1,697,220	562,050	1,135,170
6.6	Community-Based Hospital Care — Capital Construction	92,695,000	—	—	(3,560,189)	89,134,811	45,153,852	43,980,959
6.7	Long-Term Chronic Care — Capital Construction	3,817,000	—	—	—	3,817,000	1,397,224	2,419,776
6.8	Supervised Personal Care — Capital Construction	2,216,000	—	—	—	2,216,000	57,795	2,158,205
		177,333,483	—	—	—	177,333,483	107,665,168	69,668,315
	TOTAL 1982	\$1,367,410,016	\$ —	\$ 81,146,843	\$ 1,100,000(a)	\$1,449,656,859	\$1,339,373,219	\$110,283,640
	TOTAL 1981	\$1,051,946,199	\$ —	\$ 59,326,129	\$ 504,500(a)	\$1,111,776,828	\$1,056,282,617	\$ 55,494,211

(a) Transferred from the salary contingency fund.

HOSPITALS AND MEDICAL CARE

Statement No. 14.2

HOSPITALS AND MEDICAL CARE
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services							
	Manpower	\$ 17,312,909	\$ —	\$ —	\$ 1,100,000	\$ 18,412,909	\$ 18,441,016	\$ (28,107)
	Supplies and services	9,187,605	—	378,000	(62,000)	9,503,605	9,670,871	(167,266)
	Grants	60,200	—	—	—	60,200	28,200	32,000
	Purchase of fixed assets	205,379	—	—	62,000	267,379	240,734	26,645
	Other	37,320	—	—	—	37,320	34,275	3,045
	TOTAL 1982	\$ 26,803,413	\$ —	\$ 378,000	\$ 1,100,000	\$ 28,281,413	\$ 28,415,096	\$ (133,683)
	TOTAL 1981	\$ 21,801,970	\$ —	\$ —	\$ 504,500	\$ 22,306,470	\$ 21,612,649	\$ 693,821
2	Health Care Insurance							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	241,451,000	—	—	—	241,451,000	215,872,813	25,578,187
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$241,451,000	\$ —	\$ —	\$ —	\$241,451,000	\$215,872,813	\$ 25,578,187
	TOTAL 1981	\$168,972,000	\$ —	\$ 10,826,000	\$ —	\$179,798,000	\$163,244,149	\$ 16,553,851
3	Financial Assistance for Active Care							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	768,627,840	—	73,498,406	—	842,126,246	830,924,485	11,201,761
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$768,627,840	\$ —	\$ 73,498,406	\$ —	\$842,126,246	\$830,924,485	\$ 11,201,761
	TOTAL 1981	\$612,710,697	\$ —	\$ 40,904,703	\$ —	\$653,615,400	\$650,794,724	\$ 2,820,676
4	Financial Assistance for Long-Term Chronic Care							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	85,686,917	—	7,270,437	—	92,957,354	90,492,914	2,464,440
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 85,686,917	\$ —	\$ 7,270,437	\$ —	\$ 92,957,354	\$ 90,492,914	\$ 2,464,440
	TOTAL 1981 (a)	\$ 64,676,384	\$ —	\$ 6,333,140	\$ —	\$ 71,009,524	\$ 69,450,060	\$ 1,559,464
5	Financial Assistance for Supervised Personal Care							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	67,507,363	—	—	—	67,507,363	66,002,743	1,504,620
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 67,507,363	\$ —	\$ —	\$ —	\$ 67,507,363	\$ 66,002,743	\$ 1,504,620
	TOTAL 1981 (a)	\$ 57,513,005	\$ —	\$ 1,262,286	\$ —	\$ 58,775,291	\$ 57,822,292	\$ 952,999

HOSPITALS AND MEDICAL CARE
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
6	Financial Assistance for Capital Construction							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	2,310,105	—	—	620,000	2,930,105	2,579,643	350,462
	Grants	175,023,378	—	—	(620,000)	174,403,378	105,085,525	69,317,853
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 177,333,483	\$ —	\$ —	\$ —	\$ 177,333,483	\$ 107,665,168	\$ 69,668,315
	TOTAL 1981	\$ 126,272,143	\$ —	\$ —	\$ —	\$ 126,272,143	\$ 93,358,743	\$ 32,913,400
	Department Total 1982	\$1,367,410,016	\$ —	\$ 81,146,843	\$ 1,100,000(b)	\$1,449,656,859	\$1,339,373,219	\$110,283,640
	Department Total 1981	\$1,051,946,199	\$ —	\$ 59,326,129	\$ 504,500(b)	\$1,111,776,828	\$1,056,282,617	\$ 55,494,211

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Transferred from the salary contingency fund.

HOSPITALS AND MEDICAL CARE

Statement No. 14.3

HOSPITALS AND MEDICAL CARE
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	\$ 230,394					\$ 204,027	
1.0.2	Deputy minister's office	610,508					831,699	
1.0.3	Medical services	375,833					400,385	
1.0.4	Hospital services	3,140,229					3,025,319	
1.0.5	Health care insurance plan administration	14,818,558					15,731,095	
1.0.6	Finance and administrative services	6,069,881					7,008,523	
1.0.7	Policy development	1,558,010					1,214,048	
		26,803,413	\$ —	\$ 378,000	\$ 1,100,000	\$ 28,281,413	28,415,096	\$ (133,683)
2	Health Care Insurance							
2.0.1	Health care insurance	241,451,000	—	—	—	241,451,000	215,872,813	25,578,187
3	Financial Assistance for Active Care							
3.1	Programme Support							
3.1.1	Bad debts	769,000					977,779	
3.1.2	Equity interest	441,340					400,893	
3.1.3	Major equipment	26,459,000					25,317,761	
3.1.4	Extraordinary hospital maintenance	3,119,315					2,259,423	
3.1.5	Systems development	2,115,189					2,183,017	
3.1.6	Research grants	100,000					100,000	
3.1.7	Physiotherapy	6,000,000					3,304,873	
3.1.8	Human tissue and blood service	8,450,140					7,405,512	
3.1.9	Medical education service component	20,415,826					18,792,808	
3.1.10	Air ambulance	1,100,000					1,840,808	
3.1.11	Specific programmes	21,783,983					23,993,831	
3.1.12	Other programme support	6,000,000					1,609,879	
3.2	Major Medical Referral and Research Centres							
3.2.1	Edmonton, University of Alberta	83,358,848					92,890,968	
3.2.2	Calgary, Foothills	53,951,404					59,899,291	
3.3	Major Urban Medical and Referral Centres							
3.3.1	Calgary, General	60,792,691					64,560,434	
3.3.2	Calgary, District #93	46,058,313					51,815,998	
3.3.3	Edmonton, General	29,517,752					31,795,841	
3.3.4	Edmonton, Misericordia	29,876,788					31,646,355	
3.3.5	Edmonton, Royal Alexandra	60,854,959					67,338,086	
3.3.6	Edmonton, District #106	736,228					2,001,576	
3.3.7	Calgary, Colonel Belcher	12,776,585					13,145,184	
3.3.8	Edmonton, Charles Camsell	17,564,857					17,869,320	
3.4	Other Referral Centres							
3.4.1	Fort McMurray, General	11,307,659					13,463,599	
3.4.2	Grande Prairie, Municipal	7,580,214					9,420,745	
3.4.3	Lethbridge, Municipal	9,262,917					10,435,809	
3.4.4	Lethbridge, St. Michael's	8,144,793					9,473,011	
3.4.5	Lethbridge, Regional Lab.	2,554,132					3,027,682	
3.4.6	Medicine Hat, General	9,848,256					11,359,648	
3.4.7	Red Deer, General	22,769,861					23,893,344	
3.4.8	Red Deer, Regional Lab.	2,569,886					2,805,031	
3.5	Specialized Health Care							
3.5.1	Calgary, Alberta Children's	16,846,399					20,450,847	
3.5.2	Calgary, Salvation Army	5,352,051					6,137,390	
3.5.3	Provincial Cancer Hospitals Board	23,471,302					22,680,095	
3.5.4	Edmonton, Glenrose Provincial	15,956,009					18,540,482	

HOSPITALS AND MEDICAL CARE
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
3.6	Community-Based Hospital Care							
3.6.1	Camrose, St. Mary's	\$ 3,800,728					\$ 4,166,701	
3.6.2	St. Albert, Sturgeon	4,851,273					5,664,648	
3.6.3	Wetaskiwin, General	5,466,183					6,268,203	
3.6.4	Rural community-based facilities	126,603,959					141,987,613	
		<u>768,627,840</u>	<u>\$ —</u>	<u>\$ 73,498,406</u>	<u>\$ —</u>	<u>\$842,126,246</u>	<u>830,924,485</u>	<u>\$ 11,201,761</u>
4	Financial Assistance for Long Term Chronic Care							
4.1	Programme Support							
4.1.1	Bad debts	15,600					8,095	
4.1.2	Equity interest	82,900					87,113	
4.1.3	Major equipment	681,064					668,339	
4.1.4	Extraordinary hospital maintenance	918,000					536,618	
4.1.5	Specific programmes	387,625					826,800	
4.1.6	Other programme support	500,000					94,914	
4.2	Long Term Chronic Care							
4.2.1	Calgary, Bethany Auxiliary	8,631,406					9,628,468	
4.2.2	Calgary, A.H. & N.H. #7	8,937,577					10,219,028	
4.2.3	Edmonton, A.H. & N.H. #24	12,064,864					14,475,541	
4.2.4	Edmonton, Good Samaritan	3,835,508					4,216,495	
4.2.5	Edmonton, St. Joseph's	3,888,358					4,110,874	
4.2.6	Lethbridge, Rehabilitation Centre	2,181,980					2,624,878	
4.2.7	Medicine Hat and District (Auxiliary)	2,232,618					2,587,368	
4.2.8	Red Deer, Dr. R. Parson's Auxiliary	2,333,380					2,592,442	
4.2.9	Calgary, Fanning Centre	6,315,205					7,117,437	
4.2.10	Edmonton, Dickinsfield	5,105,239					5,561,490	
4.2.11	Edmonton, Youville Memorial	7,586,065					1,926,360	
4.2.12	Edmonton, Veterans' Home	2,489,554					2,558,436	
4.2.13	Rural long-term chronic care facilities	16,277,274					18,682,233	
4.3	Specialized Long-Term Chronic Care							
4.3.1	Rural specialized facilities	1,222,700					1,969,985	
		<u>85,686,917</u>	<u>—</u>	<u>7,270,437</u>	<u>—</u>	<u>92,957,354</u>	<u>90,492,914</u>	<u>2,464,440</u>
5	Financial Assistance for Supervised Personal Care							
5.1	Private Nursing Homes							
5.1.1	Private nursing homes	32,447,536					31,755,773	

HOSPITALS AND MEDICAL CARE

Statement No. 14.3 (cont'd)

HOSPITALS AND MEDICAL CARE
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
5.2	District Nursing Homes							
5.2.1	District nursing homes	\$ 22,118,136					\$ 22,367,151	
5.2.2	Other grants — equipment	200,000					5,535	
5.2.3	Other grants — maintenance	500,000					37,874	
5.3	Voluntary Nursing Homes							
5.3.1	Voluntary nursing homes	12,241,691					11,836,410	
		<u>67,507,363</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 67,507,363</u>	<u>66,002,743</u>	<u>\$ 1,504,620</u>
6	Financial Assistance for Capital Construction							
6.1	Programme Support — Capital Construction							
6.1.1	Capital projects cost control	502,605					317,647	
6.1.2	Community service studies	757,500					1,549,198	
6.1.3	Engineering studies	300,000					3,133	
6.1.4	Pre-opening and commissioning costs	5,073,000					4,650,959	
6.1.5	Minor construction	6,694,646					1,612,762	
6.1.6	Debenture debt retirement	198,512					49,540	
6.1.7	Planning fees	750,000					709,664	
6.2	Major Medical Referral and Research Centres — Capital Construction							
6.2.1	Edmonton, University of Alberta	300,000					2,231,449	
6.2.2	Calgary, Foothills	—					927,541	
6.3	Major Urban Medical and Referral Centres — Capital Construction							
6.3.1	Calgary, General	6,496,000					3,668,091	
6.3.2	Calgary, District #93	3,162,000					6,077,951	
6.3.3	Edmonton, General	2,718,000					4,198,525	
6.3.4	Edmonton, Misericordia	5,989,000					5,926,291	
6.3.5	Edmonton, Royal Alexandra	4,211,000					1,580,505	
6.3.6	Edmonton, District #106	1,720,000					202,960	
6.3.7	Edmonton, North	1,710,000					224,621	
6.3.8	Calgary, North	210,000					279,836	
6.3.9	Calgary, South	210,000					296,099	

**HOSPITALS AND MEDICAL CARE
STATEMENT OF EXPENDITURE
BY ELEMENT**

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
6.4	Other Referral Centres — Capital Construction							
6.4.1	Fort McMurray, General	\$ —					\$ 987,223	
6.4.2	Grande Prairie, Municipal	18,561,000					12,898,937	
6.4.3	Lethbridge, Municipal	1,303,000					248,323	
6.4.4	Lethbridge, St. Michael's	416,000					—	
6.4.6	Medicine Hat, General	4,910,000					2,037,708	
6.4.7	Red Deer, General	6,681,000					5,543,309	
6.4.9	Calgary, Colonel Belcher	4,035,000					4,271,974	
6.5	Specialized Health Care — Capital Construction							
6.5.2	Calgary, Salvation Army	371,720					8,178	
6.5.3	Provincial Cancer Hospitals Board	150,000					201,387	
6.5.4	Edmonton, Glenrose Provincial	1,175,500					352,485	
6.6	Community-Based Hospital Care — Capital Construction							
6.6.2	St. Albert, Surgeon	722,000					78,684	
6.6.3	Wetaskiwin, General	204,000					49,897	
6.6.4	Rural community based facilities	91,769,000					45,025,271	
6.7	Long-Term Chronic Care — Capital Construction							
6.7.2	Calgary, A.H. & N.H. #7	190,000					25,380	
6.7.4	Edmonton, Good Samaritan	363,000					49,374	
6.7.5	Edmonton, St. Joseph's	1,243,000					953,013	
6.7.11	Rural long-term chronic care facilities	2,021,000					369,458	
6.8	Supervised Personal Care — Capital Construction							
6.8.1	District nursing homes	2,216,000					57,795	
		<u>177,333,483</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 177,333,483</u>	<u>107,665,168</u>	<u>\$ 69,668,315</u>
	Department Total	<u>\$1,367,410,016</u>	<u>\$ —</u>	<u>\$ 81,146,843</u>	<u>\$ 1,100,000(a)</u>	<u>\$1,449,656,859</u>	<u>\$1,339,373,219</u>	<u>\$110,283,640</u>

(a) Transferred from the salary contingency fund.

HOSPITALS AND MEDICAL CARE

Statement No. 14.4

HOSPITALS AND MEDICAL CARE
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Government of Canada:		
Hospital insurance	\$260,949,918	\$205,021,018
Hospital acquisition settlement	3,136,861	2,049,362
Nursing home care	—	14,967
	<u>264,086,779</u>	<u>207,085,347</u>
Refunds of Expenditure:		
Previous years' refunds	2,474,934	982,117
Third party liability	2,499,146	1,728,962
	<u>4,974,080</u>	<u>2,711,079</u>
Miscellaneous:		
Other	217,250	4,221
Total Revenue	<u>\$269,278,109</u>	<u>\$209,800,647</u>

SECTION 15

1981-82 PUBLIC ACCOUNTS

HOUSING AND PUBLIC WORKS

Departmental Support Services
Operation and Maintenance of Waterlines
Planning and Acquisition of Accommodation
Planning and Implementation of Construction Projects
Policy Development and Financial Assistance for Housing
Alberta Housing Corporation: Housing for Albertans
Alberta Home Mortgage Corporation: Mortgage Assistance

The Ministry is responsible for the co-ordination and implementation of the policies and programmes of the Government of Alberta in matters pertaining to housing, site acquisition, planning, design, and tendering of all buildings constructed for the Government of the Province of Alberta as well as leasing and control of all Government leased space.

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15.2	Expenditure by Programme and Object	15.4
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15.4	Revenue	15.19

HOUSING AND PUBLIC WORKS
STATEMENT OF EXPENDITURE
BY PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services	\$ 2,275,300	\$ —	\$ —	\$ 256,000	\$ 2,531,300	\$ 2,519,791	\$ 11,509
2	Operation and Maintenance of Waterlines	1,074,100	—	—	—	1,074,100	1,052,995	21,105
3	Planning and Acquisition of Accommodation							
3.1	Administrative Support	4,330,800	—	—	920,000	5,250,800	4,455,577	795,223
3.2	Provision of General Purpose Space	88,500,000	—	—	(4,245,000)	84,255,000	78,405,543	5,849,457
3.3	Grants in Lieu of Taxes	12,550,000	—	—	2,825,000	15,375,000	15,326,008	48,992
3.4	Telecommunications	18,547,000	—	—	500,000	19,047,000	18,755,741	291,259
		123,927,800	—	—	—	123,927,800	116,942,869	6,984,931
4	Planning and Implementation of Construction Projects							
4.1	Administrative Support	9,567,440	—	—	250,000	9,817,440	9,765,519	51,921
4.2	Advanced Education and Manpower	13,332,000	—	—	655,000	13,987,000	11,746,634	2,240,366
4.3	Agriculture	332,000	—	—	1,060,000	1,392,000	1,160,346	231,654
4.4	Attorney General	46,025,000	—	—	(2,392,967)	43,632,033	37,375,115	6,256,918
4.5	Tourism and Small Business	2,385,000	—	—	—	2,385,000	312,054	2,072,946
4.6	Culture	6,329,000	—	—	—	6,329,000	3,636,665	2,692,335
4.7	Energy and Natural Resources	15,025,000	—	—	—	15,025,000	14,230,725	794,275
4.8	Environment	2,174,000	—	—	990,000	3,164,000	3,020,361	143,639
4.9	Executive Council	9,988,000	—	—	(3,500,000)	6,488,000	4,855,774	1,632,226
4.10	Government Services	1,921,000	—	—	—	1,921,000	685,780	1,235,220
4.11	Education	2,025,000	—	—	1,750,000	3,775,000	3,637,642	137,358
4.12	Labour	649,000	—	—	—	649,000	468,809	180,191
4.13	Recreation and Parks	16,822,000	—	—	(387,033)	16,434,967	12,396,195	4,038,772
4.14	Social Services and Community Health	18,862,000	—	—	(655,000)	18,207,000	12,108,330	6,098,670
4.15	Solicitor General	18,187,000	—	—	4,620,000	22,807,000	22,655,087	151,913
4.16	Transportation	5,256,000	—	—	—	5,256,000	3,728,365	1,527,635
4.17	Housing and Public Works — Multiple Use Facilities	81,446,000	—	—	(1,390,000)	80,056,000	79,090,017	965,983
4.18	Hospitals and Medical Care	1,000,000	—	—	—	1,000,000	434,359	565,641
4.19	Multi-Departmental Services	1,000,000	—	—	(1,000,000)	—	—	—
		252,325,440	—	—	—	252,325,440	221,307,777	31,017,663
5	Policy Development and Financial Assistance for Housing							
5.1	Policy and Programme Development	1,474,900	—	—	80,000	1,554,900	1,342,942	211,958
5.2	Housing Assistance	3,427,600	—	—	100,000	3,527,600	2,971,337	556,263
5.3	Financial Assistance for Housing	66,699,000	—	—	(180,000)	66,519,000	47,576,988	18,942,012
		71,601,500	—	—	—	71,601,500	51,891,267	19,710,233

HOUSING AND PUBLIC WORKS

Statement No. 15.1 (cont'd)

HOUSING AND PUBLIC WORKS
STATEMENT OF EXPENDITURE
BY PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
6	Alberta Housing Corporation: Housing for Albertans	\$ 70,568,000	\$ —	\$ —	\$ —	\$ 70,568,000	\$ 61,561,136	\$ 9,006,864
7	Alberta Home Mortgage Corporation: Mortgage Assistance	26,900,000	—	9,700,000	—	36,600,000	36,600,000	—
	TOTAL 1982	\$548,672,140	\$ —	\$ 9,700,000	\$ 256,000(b)	\$558,628,140	\$491,875,835	\$ 66,752,305
	TOTAL 1981 (a)	\$424,524,000	\$ —	\$ 23,840,200	\$ 75,000(b)	\$448,439,200	\$394,245,041	\$ 54,194,159

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Transferred from the salary contingency fund.

HOUSING AND PUBLIC WORKS STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support							
	Services				\$ 256,000	\$ 1,800,000	\$ 1,791,337	\$ 8,663
	Manpower	\$ 1,544,000	\$ —	\$ —	2,500	673,080	672,720	360
	Supplies and services	670,580	—	—	—	—	—	—
	Grants	—	—	—	—	23,400	21,700	1,700
	Purchase of fixed assets	23,400	—	—	(2,500)	34,820	34,034	786
	Other	37,320	—	—	—	—	—	—
	TOTAL 1982	\$ 2,275,300	\$ —	\$ —	\$ 256,000	\$ 2,531,300	\$ 2,519,791	\$ 11,509
	TOTAL 1981	\$ 1,767,000	\$ —	\$ —	\$ 75,000	\$ 1,842,000	\$ 1,816,271	\$ 25,729
2	Operation and Maintenance of Waterlines							
	Manpower	\$ 257,600	\$ —	\$ —	\$ —	\$ 257,600	\$ 253,669	\$ 3,931
	Supplies and services	810,600	—	—	—	810,600	795,618	14,982
	Grants	—	—	—	—	5,900	3,708	2,192
	Purchase of fixed assets	5,900	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 1,074,100	\$ —	\$ —	\$ —	\$ 1,074,100	\$ 1,052,995	\$ 21,105
	TOTAL 1981	\$ 900,000	\$ —	\$ —	\$ —	\$ 900,000	\$ 690,726	\$ 209,274
3	Planning and Acquisition of Accommodation							
	Manpower	\$ 2,604,900	\$ —	\$ —	\$ 220,000	\$ 2,824,900	\$ 2,775,110	\$ 49,790
	Supplies and services	101,742,900	—	—	(3,045,000)	98,697,900	93,082,229	5,615,671
	Grants	12,550,000	—	—	2,825,000	15,375,000	15,201,294	173,706
	Purchase of fixed assets	7,030,000	—	—	—	7,030,000	5,884,236	1,145,764
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$123,927,800	\$ —	\$ —	\$ —	\$123,927,800	\$116,942,869	\$ 6,984,931
	TOTAL 1981 (a)	\$ 81,860,000	\$ —	\$ —	\$ —	\$ 81,860,000	\$ 81,904,625	\$ (44,625)
4	Planning and Implementation of Construction Projects							
	Manpower	\$ 10,634,200	\$ —	\$ —	\$ 520,800	\$ 11,155,000	\$ 10,153,949	\$ 1,001,051
	Supplies and services	228,427,200	—	—	(4,333,267)	224,093,933	194,230,972	29,862,961
	Grants	—	—	—	—	17,043,540	16,909,889	133,651
	Purchase of fixed assets	13,264,040	—	—	3,779,500	32,967	12,967	20,000
	Other	—	—	—	32,967	—	—	—
	TOTAL 1982	\$252,325,440	\$ —	\$ —	\$ —	\$252,325,440	\$221,307,777	\$ 31,017,663
	TOTAL 1981	\$205,316,000	\$ —	\$ 20,920,000	\$ —	\$226,236,000	\$209,017,305	\$ 17,218,695
5	Policy Development and Financial Assistance for Housing							
	Manpower	\$ 2,565,000	\$ —	\$ —	\$ 180,000	\$ 2,745,000	\$ 2,716,182	\$ 28,818
	Supplies and services	2,313,500	—	—	(6,000)	2,307,500	1,599,978	707,522
	Grants	63,499,000	—	—	(930,000)	62,569,000	43,750,778	18,818,222
	Purchase of fixed assets	24,000	—	—	6,000	30,000	24,228	5,772
	Other	3,200,000	—	—	750,000	3,950,000	3,800,101	149,899
	TOTAL 1982	\$ 71,601,500	\$ —	\$ —	\$ —	\$ 71,601,500	\$ 51,891,267	\$ 19,710,233
	TOTAL 1981 (a)	\$ 66,314,000	\$ —	\$ 300,000	\$ —	\$ 66,614,000	\$ 52,872,641	\$ 13,741,359

HOUSING AND PUBLIC WORKS

Statement No. 15.2 (cont'd)

HOUSING AND PUBLIC WORKS
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
6	Alberta Housing Corporation: Housing for Albertans							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	70,568,000	—	—	—	70,568,000	61,561,136	9,006,864
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 70,568,000	\$ —	\$ —	\$ —	\$ 70,568,000	\$ 61,561,136	\$ 9,006,864
	TOTAL 1981 (a)	\$ 53,613,000	\$ —	\$ 2,620,200	\$ —	\$ 56,233,200	\$ 34,797,153	\$ 21,436,047
7	Alberta Home Mortgage Corporation: Mortgage Assistance							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	26,900,000	—	9,700,000	—	36,600,000	36,600,000	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 26,900,000	\$ —	\$ 9,700,000	\$ —	\$ 36,600,000	\$ 36,600,000	\$ —
	TOTAL 1981	\$ 14,754,000	\$ —	\$ —	\$ —	\$ 14,754,000	\$ 13,146,320	\$ 1,607,680
	Department Total 1982	\$548,672,140	\$ —	\$ 9,700,000	\$ 256,000(b)	\$558,628,140	\$491,875,835	\$ 66,752,305
	Department Total 1981 (a)	\$424,524,000	\$ —	\$ 23,840,200	\$ 75,000(b)	\$448,439,200	\$394,245,041	\$ 54,194,159

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Transferred from the salary contingency fund.

HOUSING AND PUBLIC WORKS STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	\$ 196,600					\$ 231,859	
1.0.2	Deputy minister of public works	186,400					216,980	
1.0.3	Deputy minister of housing	109,900					93,587	
1.0.4	Administrative support	1,602,200					1,753,697	
1.0.5	Personnel administration	180,200					223,668	
		<u>2,275,300</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 256,000</u>	<u>\$ 2,531,300</u>	<u>2,519,791</u>	<u>\$ 11,509</u>
2	Operation and Maintenance of Waterlines							
2.0.1	Airdrie waterline	345,000					363,354	
2.0.2	Red Deer waterline	729,100					689,641	
		<u>1,074,100</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>1,074,100</u>	<u>1,052,995</u>	<u>21,105</u>
3	Planning and Acquisition of Accommodation							
3.1	Administrative support							
3.1.1	Realty division	1,836,000					1,857,522	
3.1.2	Accommodation projects division	2,494,800					2,598,054	
3.2	Provision of General Purpose Space							
3.2.1	Leases	56,700,000					52,391,724	
3.2.2	Tenant improvements	24,800,000					19,819,933	
3.2.3	Furnishings	7,000,000					6,193,887	
3.3	Grants in Lieu of Taxes							
3.3.1	Grants	12,375,000					15,198,990	
3.3.2	Local improvement taxes	175,000					127,018	
3.4	Telecommunications							
3.4.1	Rentals	17,166,000					17,428,416	
3.4.2	Service charges	1,381,000					1,327,325	
		<u>123,927,800</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>123,927,800</u>	<u>116,942,869</u>	<u>6,984,931</u>
4	Planning and Implementation of Construction Projects							
4.1	Administrative Support							
4.1.1	Project management	5,179,450					5,898,750	
4.1.2	Professional services	4,387,990					3,866,769	
4.2	Advanced Education and Manpower							
4.2.1	Southern Alberta Institute of Technology	5,363,000					684,519	
4.2.2	Northern Alberta Institute of Technology	2,392,000					3,627,714	
4.2.4	Alberta Vocational Centre — Calgary	135,000					60,077	
4.2.5	Alberta Vocational Centre — Edmonton	125,000					13,215	
4.2.6	Alberta Vocational Centre — Lac La Biche	500,000					1,280,520	
4.2.7	Keyano College — Fort McMurray	1,850,000					1,546,855	
4.2.8	Alberta Petroleum Industry Training Centre — Edmonton	200,000					—	
4.2.9	Regional College — Fairview	340,000					382,905	
4.2.10	Provincially administered institutions — Calgary	450,000					590,075	
4.2.12	New industrial campus Edmonton region	1,485,000					2,707,435	
4.2.14	Provincially administered institutions — north region	492,000					853,320	

HOUSING AND PUBLIC WORKS

Statement No. 15.3 (cont'd)

HOUSING AND PUBLIC WORKS
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.3	Agriculture							
4.3.1	Alberta Horticultural Research Centre — Brooks	\$ 102,000					\$ 134,189	
4.3.4	Provincial Tree Nursery — Oliver	80,000					88,066	
4.3.6	Alberta Agriculture Building — Lacombe	—					49,277	
4.3.7	O.S. Longman Building — Edmonton	—					464,694	
4.3.9	Agriculture Regional Building — Airdrie	—					15,815	
4.3.11	Crop Research Centre — Lacombe	—					1,850	
4.3.12	Crop Research Storage Building — Lacombe	—					13,978	
4.3.17	Swine Artificial Insemination Centre — Lacombe	—					74,066	
4.3.18	Veterinary clinics — various	50,000					112,202	
4.3.19	Regional Veterinary Lab — Lethbridge	100,000					203,667	
4.3.99	1980-81 projects under \$25,000	—					2,541	
4.4	Attorney General							
4.4.2	Courthouse — Banff	1,779,000					77,499	
4.4.3	Provincial Court — Bow Island	216,000					251	
4.4.7	Provincial Court — Calgary	740,000					885,788	
4.4.8	Courthouse — Fort MacLeod	184,000					124,175	
4.4.10	Courthouse — Hinton	17,000					12,369	
4.4.11	Courthouse — Leduc	—					1,650	
4.4.12	Courthouse — Medicine Hat	1,703,000					44,016	
4.4.14	Courthouse — St. Albert	20,000					6,472	
4.4.15	Courthouse — Stony Plain	275,000					391,391	
4.4.16	Old Courthouse — Calgary	500,000					5,826	
4.4.18	Provincial Court — Vulcan	—					3,405	
4.4.19	Provincial Court — Coronation	215,000					53	
4.4.20	Provincial Court — Bassano	239,000					60,911	
4.4.21	Provincial Court — Elk Point	215,000					1,920	
4.4.22	Courthouse — Camrose	350,000					268,010	
4.4.24	Courthouse — Drumheller	1,000,000					152,106	
4.4.25	Law courts addition — Edmonton	14,500,000					14,315,302	
4.4.26	Courthouse — Fort McMurray	3,295,000					3,107,839	
4.4.27	Courthouse — Fort Saskatchewan	50,000					4,688	
4.4.28	Provincial Court — Grand Centre	15,000					1,108	
4.4.29	Courthouse — Grande Prairie	2,745,000					3,325,604	
4.4.30	Courthouse — Grimshaw	—					2,182	
4.4.31	Courthouse — Lethbridge	6,340,000					7,462,492	
4.4.32	Provincial Court — Okotoks	—					860	

HOUSING AND PUBLIC WORKS STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.4.33	Courthouse — Peace River	\$ 768,000					\$ 688,747	
4.4.34	Provincial Court — Fort Vermilion	225,000					—	
4.4.35	Provincial Court — Strathmore	125,000					37,380	
4.4.36	Provincial Court — Sundre	215,000					2,164	
4.4.37	Courthouse — Wetaskiwin	1,200,000					1,158,490	
4.4.38	Renovations to existing court buildings — various	100,000					25,675	
4.4.39	Medical examiner facility Edmonton	70,000					448,226	
4.4.40	Medical examiner facility Calgary	2,654,000					2,187,961	
4.4.41	Courthouse — St. Paul	50,000					269,247	
4.4.43	Court of Queen's Bench — Calgary	1,235,000					327,840	
4.4.44	Courthouse — Red Deer	4,700,000					1,925,744	
4.4.45	Provincial Court — Faust	215,000					—	
4.4.48	Courthouse — Sherwood Park	10,000					—	
4.4.49	Courthouse — Vegreville	10,000					—	
4.4.50	Existing courthouse — Vegreville	50,000					46,895	
4.4.99	1980-81 projects under \$25,000	—					830	
4.5	Tourism and Small Business							
4.5.1	Travel information centres — various	40,000					6,250	
4.5.2	Interpretive Centre — Fort McMurray	650,000					173,931	
4.5.3	Travel Information Centre — Frank	380,000					9,798	
4.5.4	Travel Information Centre — Lloydminster	500,000					54,843	
4.5.5	Travel Information Centre — Milk River	60,000					43,994	
4.5.7	Travel Information Centre — Wainwright	140,000					2,096	
4.5.9	Travel Information Centre — Walsh	90,000					11,115	
4.5.12	Travel Information Centre — Oyen	420,000					9,988	
4.5.17	Travel Information Centre — Valleyview	35,000					—	
4.5.18	Travel information centre improvements — various	70,000					39	
4.6	Culture							
4.6.1	Northern Alberta Jubilee Auditorium	1,791,000					1,393,994	
4.6.2	Southern Alberta Jubilee Auditorium	1,861,000					962,219	
4.6.3	Provincial Museum and Archives — Edmonton	100,000					46,761	
4.6.4	Ukrainian Heritage Village	—					48,125	
4.6.8	Crowsnest Pass corridor development	1,091,000					395,321	
4.6.9	Dinosaur Research Institute	1,366,000					401,912	
4.6.10	New Archives Building — Edmonton	100,000					257,363	

HOUSING AND PUBLIC WORKS

Statement No. 15.3 (cont'd)

HOUSING AND PUBLIC WORKS
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.6.11	Stephanson House	\$ 10,000					\$ 6,353	
4.6.12	Victoria Settlement	10,000					124,616	
4.7	Energy and Natural Resources							
4.7.1	Forest headquarters — Slave Lake	95,000					114,039	
4.7.4	Forest headquarters — Fort McMurray	115,000					206,530	
4.7.6	Forest headquarters — Footner Lake	509,000					486,641	
4.7.7	Forestry Technology School — Hinton	—					673	
4.7.8	Forest headquarters — Hinton	—					8,000	
4.7.9	Bow/Crow forest headquarters — Calgary	744,000					734,441	
4.7.10	Forest headquarters — Grande Prairie	3,195,000					1,963,239	
4.7.11	Forest headquarters — Whitecourt	2,445,000					2,537,641	
4.7.12	Alberta forest services depot — Edmonton	—					126,936	
4.7.13	Forest headquarters — Rocky Mountain House	184,000					120,150	
4.7.15	Wildlife Centre — Brooks	3,043,000					2,443,369	
4.7.16	Alberta Brood Trout Farm — Allison Creek	2,430,000					4,453,683	
4.7.22	Fish and wildlife district warehouse — Whitecourt	—					6,500	
4.7.24	Sam Livingston Fish Hatchery — Calgary	300,000					60,517	
4.7.36	Fish and wildlife district warehouses — various	835,000					636,594	
4.7.38	Forest headquarters — Blairmore	120,000					71	
4.7.39	Fish and wildlife district warehouse — Edmonton	340,000					2,135	
4.7.40	Relocatable office space — Fort McMurray	300,000					27,293	
4.7.41	Ranger station — High Level	20,000					17,825	
4.7.42	Fish hatchery — location to be determined	350,000					265,180	
4.7.43	Coal research centre — Devon	—					19,269	
4.8	Environment							
4.8.1	Environment laboratory and research centre — Vegreville	1,538,000					2,367,468	
4.8.2	Environment yard — Grande Prairie	—					54,399	
4.8.3	Environment yard — Lethbridge	305,000					14,185	
4.8.4	Lambton Park warehouse — Edmonton	60,000					31,100	
4.8.9	Environment yard — Fort Macleod	171,000					450,458	
4.8.11	Environment yard — Peace River	100,000					102,751	
4.9	Executive Council							
4.9.1	Alberta Disaster Services — Edmonton	—					19,971	
4.9.4	Alberta Research Council U of A Campus — Edmonton	840,000					2,350,067	

HOUSING AND PUBLIC WORKS STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.9.5	Alberta Research Council — East Edmonton	\$ 1,485,000					\$ 855,675	
4.9.6	Alberta Research Council laboratory — Edmonton	4,900,000					1,137,570	
4.9.7	Addition to Core Research Centre — Calgary	2,763,000					492,490	
4.10	Government Services							
4.10.2	Claresholm Care Centre — Claresholm	167,000					79,504	
4.10.6	School for the deaf — Edmonton	—					6,756	
4.10.7	Maintenance facility — Footner Lake	404,000					392,935	
4.10.19	Legislative power plant — Edmonton	—					4	
4.10.22	Water treatment plant — Footner Lake	325,000					85,999	
4.10.25	Office and maintenance — Alsiike	120,000					—	
4.10.26	Central shops — Camrose	50,000					4,753	
4.10.27	Westfield — Edmonton	100,000					—	
4.10.28	Pilot plant, Clover Bar — Edmonton	600,000					—	
4.10.29	Travel information — Walsh	25,000					71	
4.10.30	Forestry headquarters — Whitecourt	130,000					104,945	
4.10.99	1980-81 Projects under \$25,000	—					10,814	
4.11	Education							
4.11.1	Correspondence School — Barrhead	500,000					1,991,875	
4.11.2	New school for the deaf — Edmonton	280,000					5,126	
4.11.3	Residential centre for sensory multi-handicapped — Edmonton	545,000					—	
4.11.5	Portable classrooms — locations to be determined	400,000					1,640,641	
4.11.6	Residential centre for sensory multi- handicapped — Calgary	300,000					—	
4.12	Labour							
4.12.1	Alberta Fire Training School — Vermilion	649,000					468,809	
4.13	Recreation and Parks							
4.13.1	Buck Lake provincial park	70,000					71,809	
4.13.2	Whitney-Ross-Laurier provincial park	1,100,000					525,489	
4.13.4	Rimbey workshop	2,100,000					448,459	
4.13.5	Regional parks workshop — Valleyview	415,000					296,484	
4.13.6	Carson-Pegasus Lakes provincial park	2,600,000					2,567,692	
4.13.11	Miquelon Lake provincial park — Camrose	397,000					252,542	
4.13.12	Strathcona Science Park ski hill — Edmonton	1,350,000					1,190,819	
4.13.13	Pioneer provincial park — Edson	50,000					52,802	
4.13.14	Aspen Beach provincial park	—					18,482	

HOUSING AND PUBLIC WORKS

Statement No. 15.3 (cont'd)

HOUSING AND PUBLIC WORKS
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.13.15	Young's Point provincial park	\$ —					\$ 17,220	
4.13.16	Tillebrook provincial park	680,000					469,615	
4.13.17	Wyndham — Carseland provincial park	—					345	
4.13.19	W.A. Switzer provincial park	—					(37)	
4.13.20	Cold Lake provincial park	1,000,000					1,027,804	
4.13.21	Notikewan provincial park	220,000					268,411	
4.13.23	Hilliards Bay provincial park	500,000					676,940	
4.13.24	Midland Coal provincial park	—					2,995	
4.13.25	Vulcan provincial park	—					30,075	
4.13.26	Cypress Hills provincial park	1,400,000					1,330,727	
4.13.28	Blue Lake Centre — Hinton	—					14,097	
4.13.29	Cold Lake ski hill — Medley	500,000					—	
4.13.30	Provincial recreation areas programme — various	1,000,000					122,788	
4.13.31	Implementation support — various	300,000					311,212	
4.13.55	Dillberry provincial park	1,573,000					907,416	
4.13.57	Kinbrook Island provincial park	200,000					573,675	
4.13.58	Gregoire Lake provincial park	—					18,000	
4.13.60	Writing-on-Stone provincial park	—					8,765	
4.13.61	Beauvais Lake provincial park	—					629	
4.13.62	Sylvan Lake provincial park	312,000					172,081	
4.13.63	Crimson Lake provincial park	—					16	
4.13.64	General provincial wide parks upgrading — various	825,000					755,731	
4.13.65	Horticulture development — various	230,000					263,115	
4.14	Social Services and Community Health							
4.14.1	Youth Development Centre — Edmonton	—					12,515	
4.14.2	Youth Assessment Centre — Lac La Biche	—					1,000	
4.14.3	Institution for Adult Behaviour Management Services — Calgary	110,000					—	
4.14.4	Youth Assessment Centre — Fort McMurray	24,000					5,270	
4.14.5	Youth Assessment Centre — High Prairie	29,000					2,627	
4.14.6	Group homes for mental health services — Edmonton/Red Deer	—					177,823	
4.14.7	Rosehaven — Camrose	—					750	
4.14.8	Claresholm Centre — Claresholm	121,000					6	
4.14.9	Institution for medically dependent handicapped — location to be determined	—					44,149	

HOUSING AND PUBLIC WORKS STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.14.10	Michener Centre — Red Deer	\$ 2,247,000					\$ 1,323,035	
4.14.11	Alberta Hospital — Edmonton	1,586,000					1,889,694	
4.14.12	Alberta Hospital — Ponoka	—					188,709	
4.14.13	Eric Cormack Centre — Edmonton	25,000					—	
4.14.15	Adolescent Treatment Centre — Calgary	2,930,000					2,761,608	
4.14.17	8 group homes — locations to be determined	—					320,047	
4.14.18	Northern area recovery centre — location to be determined	—					72,499	
4.14.21	Group homes for rehabilitation services — Edmonton	35,000					180,526	
4.14.26	David Landers Centre — Claresholm	1,217,000					713,059	
4.14.28	Raymond Home — Raymond	44,000					1,429	
4.14.30	Youth Assessment Centre — Lethbridge	29,000					22,109	
4.14.31	Youth Assessment Centre — Red Deer	34,000					67,505	
4.14.37	Youth Assessment Centre — Grande Prairie	32,000					201,549	
4.14.38	Henwood — Edmonton	50,000					56,821	
4.14.45	Westfield Centre — Edmonton	—					50,336	
4.14.46	Behaviour Management Centre — Edmonton	1,331,000					46,468	
4.14.48	Poundmaker Nechi — St. Albert	213,000					414,472	
4.14.50	Youngstown Home — renovations	2,416,000					36,547	
4.14.53	Rosecrest — Edmonton	—					18,252	
4.14.54	Group home for child and adult care — Edmonton	—					7,445	
4.14.55	Group Home for Rehabilitation Services — Wetaskiwin	20,000					22,665	
4.14.56	Youth Assessment Centre — Strathmore	2,382,000					—	
4.14.58	Group homes — Calgary	1,379,000					431,225	
4.14.59	Long term residence — Calgary	228,000					—	
4.14.62	Juvenile receiving/detention centre — Edmonton	600,000					1,500,327	
4.14.64	Group home — Lethbridge	54,000					—	
4.14.65	Group home — Olds	54,000					—	
4.14.66	Group homes — various	292,000					—	
4.14.67	Multi-purpose recreation building — Bonnyville	700,000					190,324	
4.14.68	Detoxification Centre — Calgary	680,000					705,255	
4.14.99	1980-81 projects under \$25,000	—					642,286	
4.15	Solicitor General							
4.15.1	Correctional Centre — Fort Saskatchewan	—					97,955	

HOUSING AND PUBLIC WORKS

Statement No. 15.3 (cont'd)

HOUSING AND PUBLIC WORKS
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.15.2	Law Courts — Edmonton	\$ —					\$ 9,527	
4.15.3	Correctional Centre — Lethbridge	9,845,000					16,237,842	
4.15.4	Correctional Centre — Calgary	1,397,000					169,553	
4.15.6	Correctional Centre — Fort McMurray	—					62,710	
4.15.7	Remand Centre — Edmonton	330,000					173,107	
4.15.8	Remand Centre — Calgary	680,000					451,239	
4.15.9	Southern Alberta Correctional Centre — Calgary	2,830,000					2,971,020	
4.15.11	Community Corrections Centre — St. Paul	55,000					145,490	
4.15.12	Correctional Centre — Peace River	80,000					24,236	
4.15.13	Holy Redeemer — Edmonton	1,020,000					230,653	
4.15.14	Belmont Correctional Centre — Edmonton	300,000					663,313	
4.15.19	Detoxification Centre — Edmonton	250,000					810,726	
4.15.20	Edmonton Correctional Centre	1,400,000					465,414	
4.15.21	Correctional Centre — Medicine Hat	—					52,556	
4.15.22	Correctional Centre — Tees	—					89,747	
4.16	Transportation							
4.16.1	Maintenance depot — Barrhead	191,000					3,270	
4.16.7	Maintenance depot — Bonnyville	282,000					18,158	
4.16.8	Maintenance and repair depot — Hinton	140,000					65,490	
4.16.10	Maintenance depot — Vermilion	39,000					6,210	
4.16.12	Maintenance depot — Manning	60,000					—	
4.16.13	Maintenance depot — Winfield	—					147,389	
4.16.14	Maintenance depot — various locations	124,000					529,766	
4.16.17	Maintenance depot — Camrose	389,000					429,877	
4.16.18	Maintenance depot — High Prairie	60,000					—	
4.16.22	Maintenance depot — Red Earth	—					5,204	
4.16.24	Maintenance depot — High Level	232,000					1,534	
4.16.25	Maintenance depot — Edson	82,000					41,300	
4.16.26	Maintenance depot — Rimbey	560,000					23,290	
4.16.28	Maintenance depot — Red Deer	150,000					—	
4.16.30	Maintenance depot — St. Paul	200,000					212,114	
4.16.31	Repair shop — Airdrie	130,000					282,250	
4.16.32	Maintenance depot — Castor	—					150	
4.16.33	Maintenance depot — Scott Lake	81,000					268,445	

HOUSING AND PUBLIC WORKS STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
							\$ 265,765	
4.16.34	Repair depot — Edmonton	\$ 674,000					485,483	
4.16.35	Maintenance depot — Grande Prairie	320,000					—	
4.16.38	Maintenance depot — Lethbridge	259,000					—	
4.16.39	Maintenance depot — Rocky Mountain House	40,000					120,900	
4.16.40	Maintenance depot — Valleyview	125,000					—	
4.16.42	Site development — various	50,000					247,235	
4.16.43	Maintenance depot — Smith	75,000					51,892	
4.16.44	Maintenance depot — Stettler	—					2,086	
4.16.47	Kananaskis salt shed	60,000					35,755	
4.16.48	Maintenance depot — Athabasca	65,000					17,922	
4.16.49	Maintenance depot — Fort Assiniboine	27,000					3,970	
4.16.50	Maintenance depot — Grand Centre	349,000					38,464	
4.16.51	Maintenance depot — Grimshaw	100,000					35,901	
4.16.52	Maintenance depot — Hilda	35,000					65,300	
4.16.53	Maintenance depot — Leduc	60,000					1,225	
4.16.54	Maintenance depot — Rainbow Lake	10,000					5,552	
4.16.55	Maintenance depot — Robb	10,000					68,104	
4.16.56	Maintenance depot — Stony Plain	60,000					—	
4.16.57	Maintenance depot — Sundre	15,000					204,114	
4.16.58	Maintenance depot — Vegreville	202,000					44,250	
4.16.99	1980-81 projects under \$25,000	—						
4.17	Housing and Public Works Multiple Use Facilities							
4.17.1	Provincial Building — Rocky Mountain House	2,975,000					546,800	
4.17.2	Red Cross Building — Calgary	—					20,817	
4.17.3	Provincial Building — Hanna	773,000					118,357	
4.17.4	Provincial Building — Innisfail	10,000					39,709	
4.17.5	Provincial Building — Red Deer	75,000					630,782	
4.17.6	Provincial Building — Vermilion	160,000					330,181	
4.17.7	Bowness site — Calgary	30,000					1,066	
4.17.9	Beaver House — Edmonton	—					18,090	
4.17.10	Natural Resources Building — Edmonton	100,000					266,523	
4.17.11	Provincial Building — Fort McMurray	10,000,000					11,674,916	
4.17.12	E.R.C.B Building — Calgary	1,130,000					113,464	
4.17.13	Provincial Building — Athabasca	225,000					208,248	

HOUSING AND PUBLIC WORKS

Statement No. 15.3 (cont'd)

HOUSING AND PUBLIC WORKS
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.17.14	Provincial Building — Coronation	\$ 300,000					\$ 55,292	
4.17.15	Provincial Building — Canmore	800,000					691,630	
4.17.16	Provincial Building — Bonnyville	5,000					13,979	
4.17.17	J. J. Bowlen Building — Calgary	310,000					178,205	
4.17.18	Provincial Building — Barrhead	700,000					621,256	
4.17.19	Provincial Building — Drayton Valley	50,000					315	
4.17.20	Office building (north) — Edmonton	100,000					32,223	
4.17.21	Office building (U of A site) — Edmonton	1,000,000					4,898,145	
4.17.22	Provincial Building — High Level	382,000					458,372	
4.17.23	Provincial Building — Crowsnest	1,290,000					293,998	
4.17.24	Provincial Building — Lloydminster	—					435	
4.17.25	Provincial Building — Bashaw	—					18,075	
4.17.26	Provincial Building — Olds	30,000					21,948	
4.17.27	Provincial Building — Peace River	—					140,953	
4.17.28	Remand Centre tunnel — Edmonton	420,000					—	
4.17.29	Agriculture Building — Edmonton	11,145,000					13,084,733	
4.17.31	Provincial Building — Camrose	—					115,555	
4.17.32	Provincial Building — Valleyview	—					13,679	
4.17.33	St. Stephen's College — Edmonton	—					5,281	
4.17.34	Provincial Building — Wainwright	147,000					110,716	
4.17.36	Provincial Building — Grande Prairie	6,555,000					5,872,765	
4.17.37	Provincial Building — Medicine Hat	490,000					4,738	
4.17.38	Provincial Building — Cardston	—					4,621	
4.17.40	Provincial Building — Lac La Biche	1,440,000					1,287,400	
4.17.41	Prisoner holding facilities — various	200,000					179,715	
4.17.42	Legislature area — Edmonton	19,280,000					13,796,198	
4.17.43	Miscellaneous demolition projects — various	—					6,793	
4.17.44	Kerby Building — Calgary	175,000					450	
4.17.45	Provincial Building — Stony Plain	608,000					490,499	
4.17.48	Government building — various	500,000					500,340	
4.17.50	Government complex — University farm area — Edmonton	2,293,000					4,107,947	
4.17.51	Administration Building — Edmonton	125,000					1,289,497	
4.17.53	Government Office Building — Edmonton	2,000,000					1,804,838	

HOUSING AND PUBLIC WORKS STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
							\$ 716,566	
4.17.54	Provincial Building — Claresholm	\$ 610,000					110,375	
4.17.55	Lambton Park warehouse — Edmonton	138,000					1,404,960	
4.17.56	Research Park development — Calgary	930,000					492,384	
4.17.57	Terrace Building — Edmonton	830,000					5,066	
4.17.58	Provincial Building — Edson	526,000					14,700	
4.17.59	Industrial Park development — Airdrie	—					1,331,689	
4.17.60	Driver Examination Office — Edmonton	830,000					637,804	
4.17.61	Government Office Building — Edmonton	250,000					826	
4.17.62	Provincial Building — St. Paul	50,000						
4.17.63	Driver Examination Office — Fort McMurray	760,000					78,381	
4.17.64	Driver Examination Office — Grande Prairie	710,000					48,975	
4.17.65	Provincial Building — Lacombe	90,000					80,868	
4.17.67	Provincial Building — Morinville	143,000					120,460	
4.17.68	Renovations and improvements — various	—					87,398	
4.17.69	Provincial Building — Provost	100,000					—	
4.17.70	Provincial Building — Mayerthorpe	—					38,865	
4.17.71	Provincial Building — Pincher Creek	2,680,000					2,177,123	
4.17.72	Provincial Building — Cochrane	120,000					457,691	
4.17.73	Provincial Building — Slave Lake	10,000					10	
4.17.75	Administration Building — Edmonton	—					41,269	
4.17.77	Provincial Building — St. Albert	125,000					2,224,145	
4.17.79	Various unscheduled work	—					2,984	
4.17.80	Provincial Building — Spirit River	105,000					171,381	
4.17.81	Provincial Building — Wetaskiwin	150,000					230,294	
4.17.82	Agriculture Building retrofit — Edmonton	90,000					2,425	
4.17.83	Natural Resources and Administration Building	—					33,198	
4.17.84	Provincial Building — Three Hills	10,000					7,430	
4.17.85	Provincial Building — Tofield	590,000					416,038	
4.17.86	Wabasca Centre. St. John's residence	—					22,357	
4.17.87	Highways Building — Calgary	100,000					144,769	
4.17.88	Provincial Building — Two Hills	25,000					—	

HOUSING AND PUBLIC WORKS

Statement No. 15.3 (cont'd)

HOUSING AND PUBLIC WORKS
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.17.89	Provincial Building — Warner	\$ 200,000					\$ 66,267	
4.17.91	Provincial Building — Didsbury	516,000					495,553	
4.17.92	1980-81 projects under \$25,000	—					207,185	
4.17.96	Provincial Building — Rimbey	2,500,000					2,671,942	
4.17.97	Provincial Building — Falher	435,000					150,706	
4.17.98	Office Building — Calgary	2,000,000					236,040	
4.17.99	Agent General's accommodation — London, England	—					92,342	
4.18	Hospitals and Medical Care						434,359	
4.18.1	Red Cross Blood-Tissue Bank — Edmonton	1,000,000						
4.19	Multi-Departmental Services							
4.19.1	Transferable amount for carryovers	1,000,000						
		<u>252,325,440</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>5252,325,440</u>	<u>221,307,777</u>	<u>\$ 31,017,663</u>
5	Policy Development and Financial Assistance for Housing							
5.1	Policy and Programme Development							
5.1.1	Market and economic analysis branch	478,100					430,729	
5.1.2	Policy and programme branch	349,900					234,658	
5.1.3	Planning and research branch	432,500					457,469	
5.1.4	Administrative support	214,400					220,086	
5.2	Housing Assistance							
5.2.1	Home improvement branch	638,100					524,189	
5.2.2	Rural home assistance branch	389,700					487,073	
5.2.3	Co-op housing branch	1,153,300					1,383,385	
5.2.4	Municipal housing branch	635,800					176,225	
5.2.5	Administrative support	285,000					255,014	
5.2.6	Rental investment programme	325,700					145,450	
5.3	Financial Assistance for Housing							
5.3.1	Senior citizens housing improvement programme grants	1,500,000					373,926	
5.3.2	Pioneer housing grants	28,000,000					17,249,211	
5.3.3	Handicapped housing grants	400,000					103,826	
5.3.4	Emergency repairs	150,000					153,800	
5.3.5	Log housing grants	984,000					995,650	
5.3.6	Metis settlement housing	670,000					873,225	
5.3.7	Neighborhood improve- ment programme grants	1,625,000					—	
5.3.8	Community services programme grants	9,800,000					4,203,168	
5.3.9	Housing registries	220,000					220,000	
5.3.10	Innovative housing	400,000					93,008	
5.3.11	Senior citizen unique home	550,000					598,861	

HOUSING AND PUBLIC WORKS
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
5.3.12	Alberta municipal housing incentive programme	\$ 15,000,000					\$ 22,500,000	
5.3.13	Home conversion programme	200,000					2,055	
5.3.14	Rental investment	7,200,000					210,259	
		<u>71,601,500</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 71,601,500</u>	<u>51,891,267</u>	<u>\$ 19,710,233</u>
6	Alberta Housing Corporation: Housing for Albertans							
6.0.1	Alberta Housing Corporation	70,568,000	—	—	—	70,568,000	61,561,136	9,006,864
7	Alberta Home Mortgage Corporation: Mortgage Assistance							
7.0.1	Alberta Home Mortgage Corporation	26,900,000	—	9,700,000	—	36,600,000	36,600,000	—
	Department Total	<u>\$548,672,140</u>	<u>\$ —</u>	<u>\$ 9,700,000</u>	<u>\$ 256,000(a)</u>	<u>\$558,628,140</u>	<u>\$491,875,835</u>	<u>\$ 66,752,305</u>

(a) Transferred from the salary contingency fund.

HOUSING AND PUBLIC WORKS

Statement No. 15.4

HOUSING AND PUBLIC WORKS
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Fees and Permits:		
Civil service parking	\$ 406,594	\$ 409,233
Government of Canada:		
Canada assistance plan claims	942,829	342,782
Community services contribution programme	700,123	7,239,798
Federal sales tax refunds	2,903,031	2,167,105
	<u>4,545,983</u>	<u>9,749,685</u>
Refunds of Expenditure:		
Previous years' refunds	2,260,495	140,425
Reimbursement of salaries and expenses	2,765	1,263
	<u>2,263,260</u>	<u>141,688</u>
From Revenue-Producing Assets:		
Interest	1,636,992	—
Rentals	3,557,495	3,666,710
	<u>5,194,487</u>	<u>3,666,710</u>
Sale of Assets:		
Land sales, principal	1,002,134	2,456,224
Miscellaneous:		
Other	3,960,275	1,183,123
Total Revenue	<u>\$ 17,372,733</u>	<u>\$ 17,606,663</u>

SECTION 16

1981-82 PUBLIC ACCOUNTS

LABOUR

Departmental Support Services
Labour Relations
General Safety Services
Industrial Relations Adjudication and Regulation
Individual's Rights Protection

The Ministry is responsible for the management of programmes designed to assure a high degree of safety for the public through standards, inspection, research and education; to encourage the development of effective and responsible relationships between labour and management; to ensure the protection of rights of employees and the human rights of individuals; all of which will contribute effectively to the attainment of the social and economic goals of Alberta.

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16.4	Revenue	16.5

LABOUR
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services	\$ 2,472,700	\$ —	\$ —	\$ —	\$ 2,472,700	\$ 2,395,768	\$ 76,932
2	Labour Relations	4,187,895	—	—	270,000	4,457,895	4,281,087	176,808
3	General Safety Services	12,174,220	—	—	498,000	12,672,220	12,356,557	315,663
4	Industrial Relations Adjudication and Regulation	867,620	(4,305)	25,000	—	888,315	826,563	61,752
5	Individual's Rights Protection	960,660	—	—	17,000	977,660	942,782	34,878
	TOTAL 1982	\$ 20,663,095	\$ (4,305)(b)	\$ 25,000	\$ 785,000(c)	\$ 21,468,790	\$ 20,802,757	\$ 666,033
	TOTAL 1981 (a)	\$ 16,789,828	\$ —	\$ —	\$ 678,000(c)	\$ 17,467,828	\$ 17,130,548	\$ 337,280

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

LABOUR
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services							
	Manpower	\$ 1,756,100	\$ —	\$ —	\$ —	\$ 1,756,100	\$ 1,723,380	\$ 32,720
	Supplies and services	587,070	—	—	(12,000)	575,070	545,162	29,908
	Grants	15,000	—	—	—	15,000	10,500	4,500
	Purchase of fixed assets	76,410	—	—	12,000	88,410	82,090	6,320
	Other	38,120	—	—	—	38,120	34,636	3,484
	TOTAL 1982	\$ 2,472,700	\$ —	\$ —	\$ —	\$ 2,472,700	\$ 2,395,768	\$ 76,932
	TOTAL 1981 (a)	\$ 2,012,697	\$ —	\$ —	\$ —	\$ 2,012,697	\$ 1,876,688	\$ 136,009
2	Labour Relations							
	Manpower	\$ 3,410,480	\$ —	\$ —	\$ 270,000	\$ 3,680,480	\$ 3,620,630	\$ 59,850
	Supplies and services	741,380	—	—	—	741,380	629,653	111,727
	Grants	8,000	—	—	—	8,000	8,000	—
	Purchase of fixed assets	28,035	—	—	—	28,035	22,804	5,231
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 4,187,895	\$ —	\$ —	\$ 270,000	\$ 4,457,895	\$ 4,281,087	\$ 176,808
	TOTAL 1981 (a)	\$ 3,343,476	\$ —	\$ —	\$ 180,000	\$ 3,523,476	\$ 3,420,622	\$ 102,854
3	General Safety Services							
	Manpower	\$ 9,732,610	\$ —	\$ —	\$ 498,000	\$ 10,230,610	\$ 10,204,245	\$ 26,365
	Supplies and services	2,359,150	—	—	—	2,359,150	2,083,983	275,167
	Grants	3,700	—	—	—	3,700	3,599	101
	Purchase of fixed assets	78,760	—	—	—	78,760	64,730	14,030
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 12,174,220	\$ —	\$ —	\$ 498,000	\$ 12,672,220	\$ 12,356,557	\$ 315,663
	TOTAL 1981 (a)	\$ 9,934,677	\$ —	\$ —	\$ 474,000	\$ 10,408,677	\$ 10,336,276	\$ 72,401
4	Industrial Relations							
	Adjudication and Regulation							
	Manpower	\$ 611,950	\$ —	\$ —	\$ (30,000)	\$ 581,950	\$ 549,997	\$ 31,953
	Supplies and services	228,420	(4,305)	25,000	30,000	279,115	275,006	4,109
	Grants	500	—	—	—	500	500	—
	Purchase of fixed assets	26,750	—	—	—	26,750	1,060	25,690
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 867,620	\$ (4,305)	\$ 25,000	\$ —	\$ 888,315	\$ 826,563	\$ 61,752
	TOTAL 1981 (a)	\$ 648,630	\$ —	\$ —	\$ 24,000	\$ 672,630	\$ 695,595	\$ (22,965)
5	Individual's Rights Protection							
	Manpower	\$ 574,940	\$ —	\$ —	\$ 17,000	\$ 591,940	\$ 573,910	\$ 18,030
	Supplies and services	375,220	—	—	—	375,220	358,551	16,669
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	10,500	—	—	—	10,500	10,321	179
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 960,660	\$ —	\$ —	\$ 17,000	\$ 977,660	\$ 942,782	\$ 34,878
	TOTAL 1981 (a)	\$ 850,348	\$ —	\$ —	\$ —	\$ 850,348	\$ 801,367	\$ 48,981
	Department Total 1982	\$ 20,663,095	\$ (4,305)(b)	\$ 25,000	\$ 785,000(c)	\$ 21,468,790	\$ 20,802,757	\$ 666,033
	Department Total 1981 (a)	\$ 16,789,828	\$ —	\$ —	\$ 678,000(c)	\$ 17,467,828	\$ 17,130,548	\$ 337,280

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

LABOUR
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	\$ 140,940					\$ 112,489	
1.0.2	Executive management	342,040					397,641	
1.0.3	Personnel	188,290					182,316	
1.0.4	Finance and administration	801,200					838,823	
1.0.5	Systems	278,820					277,413	
1.0.6	Communications	48,730					39,095	
1.0.7	Research	672,680					547,991	
		<u>2,472,700</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 2,472,700</u>	<u>2,395,768</u>	<u>\$ 76,932</u>
2	Labour Relations							
2.0.1	Divisional support	185,320					270,213	
2.0.2	Pension plan services	242,080					269,620	
2.0.3	Mediation services	1,132,480					895,212	
2.0.4	Employment standards	2,628,015					2,846,042	
		<u>4,187,895</u>	<u>—</u>	<u>—</u>	<u>270,000</u>	<u>4,457,895</u>	<u>4,281,087</u>	<u>176,808</u>
3	General Safety Services							
3.0.1	Divisional support	948,010					786,068	
3.0.2	Boilers	2,506,610					2,584,558	
3.0.3	Building standards	1,292,955					1,279,163	
3.0.4	Electrical protection	2,346,890					2,465,695	
3.0.5	Elevators	623,860					686,086	
3.0.6	Fire prevention	1,919,275					1,962,442	
3.0.7	Gas protection	1,713,660					1,797,097	
3.0.8	Plumbing	822,960					795,448	
		<u>12,174,220</u>	<u>—</u>	<u>—</u>	<u>498,000</u>	<u>12,672,220</u>	<u>12,356,557</u>	<u>315,663</u>
4	Industrial Relations							
	Adjudication and Regulation							
4.0.1	Labour Relations Board	867,620	(4,305)	25,000	—	888,315	826,563	61,752
5	Individual's Rights Protection							
5.0.1	Human Rights Commission	960,660	—	—	17,000	977,660	942,782	34,878
	Department Total	<u>\$ 20,663,095</u>	<u>\$ (4,305)(a)</u>	<u>\$ 25,000</u>	<u>\$ 785,000(b)</u>	<u>\$ 21,468,790</u>	<u>\$ 20,802,757</u>	<u>\$ 666,033</u>

(a) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

LABOUR
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Taxes:		
Fire Prevention Act	\$ 1,023,043	\$ 694,102
Licenses:		
Amusement Act	—	4,883
Fees and Permits:		
Boilers and Pressure Vessels Act	1,150,649	1,079,523
Electrical Protection Act	1,462,857	1,479,923
Elevator and Fixed Conveyances Act	200,697	157,648
Gas Protection Act	307,893	346,953
Pension Benefits Act	31,288	29,771
Plumbing and Drainage Act	126,865	159,085
	3,280,249	3,252,903
Government of Canada:		
Federal-Provincial agreement	30,000	—
Refunds of Expenditure:		
Previous years' refunds	(53,850)	—
Miscellaneous:		
Other	19,872	21,144
Total Revenue	\$ 4,299,314	\$ 3,973,032

SECTION 17

1981-82 PUBLIC ACCOUNTS

MUNICIPAL AFFAIRS

- Departmental Support Services
- Financial Support for Municipal Programmes
- Alberta Property Tax Reduction Plan — Rebates to Individuals
- Support to Community Planning Services
- Administrative and Technical Support to Municipalities
- Regulatory Boards
- Co-ordination of Northeast Alberta Programmes

The Ministry is responsible for the legislation covering the administration of all types of municipalities; the Department gives assistance to municipal officers in conducting local affairs, provision of planning and assessment services, and is generally concerned with the business management and efficient administration of municipal divisions in Alberta.

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MUNICIPAL AFFAIRS
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services	\$ 4,883,278	\$ —	\$ —	\$ 85,900	\$ 4,969,178	\$ 4,529,504	\$ 439,674
2	Financial Support for Municipal Programmes							
2.1	Unconditional Assistance Grants to Municipalities	78,914,447	—	—	—	78,914,447	78,908,605	5,842
2.2	Municipal Debt Interest Rebate Programme	43,000,000	—	442,180	—	43,442,180	43,431,199	10,981
2.3	Transitional Financial Assistance	200,000	—	—	—	200,000	200,000	—
		122,114,447	—	442,180	—	122,556,627	122,539,804	16,823
3	Alberta Property Tax Reduction Plan — Rebates to Individuals							
3.1	Programme Support	466,304	—	—	54,000	520,304	434,554	85,750
3.2	Senior Citizen Renters Assistance	28,566,000	—	250,000	—	28,816,000	28,330,136	485,864
3.3	Property Owner Tax Rebate	32,112,000	—	625,000	(54,000)	32,683,000	30,728,745	1,954,255
		61,144,304	—	875,000	—	62,019,304	59,493,435	2,525,869
4	Support to Community Planning Services							
4.1	Grants to Regional Planning Commissions	6,827,680	—	—	—	6,827,680	6,827,680	—
4.2	Coordination and Administration of Community Planning	3,331,622	—	—	—	3,331,622	2,867,062	464,560
		10,159,302	—	—	—	10,159,302	9,694,742	464,560
5	Administrative and Technical Support to Municipalities							
5.1	Programme Support	726,542	—	—	—	726,542	665,332	61,210
5.2	Administrative Assistance to Organized Municipalities	827,129	—	—	—	827,129	761,531	65,598
5.3	Administration of Improvement Districts	4,866,470	—	—	—	4,866,470	4,600,243	266,227
5.4	Administration of Special Areas	2,114,213	—	—	300,000	2,414,213	2,405,703	8,510
5.5	Assessment Services	9,304,998	—	—	46,000	9,350,998	9,343,876	7,122
		17,839,352	—	—	346,000	18,185,352	17,776,685	408,667
6	Regulatory Boards	1,366,638	—	—	—	1,366,638	1,258,210	108,428
7	Coordination of Northeast Alberta Programmes	500,000	(1,934)	—	—	498,066	312,854	185,212
	TOTAL 1982	\$218,007,321	\$ (1,934)(a)	\$ 1,317,180	\$ 431,900(b)	\$219,754,467	\$215,605,234	\$ 4,149,233
	TOTAL 1981	\$166,553,795	\$ (1,792,418)(a)	\$ 6,956,475	\$ 1,135,000(b)	\$172,852,852	\$169,963,330	\$ 2,889,522

(a) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

MUNICIPAL AFFAIRS
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services							
	Manpower	\$ 2,627,193	\$ —	\$ —	\$ 105,400	\$ 2,732,593	\$ 2,629,808	\$ 102,785
	Supplies and services	2,089,845	—	—	(221,400)	1,868,445	1,649,636	218,809
	Grants	98,860	—	—	—	98,860	98,858	2
	Purchase of fixed assets	30,060	—	—	201,900	231,960	116,936	115,024
	Other	37,320	—	—	—	37,320	34,266	3,054
	TOTAL 1982	\$ 4,883,278	\$ —	\$ —	\$ 85,900	\$ 4,969,178	\$ 4,529,504	\$ 439,674
	TOTAL 1981 (a)	\$ 3,928,314	\$ —	\$ —	\$ —	\$ 3,928,314	\$ 3,792,753	\$ 135,561
2	Financial Support for Municipal Programmes							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	122,114,447	—	442,180	—	122,556,627	122,539,804	16,823
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$122,114,447	\$ —	\$ 442,180	\$ —	\$122,556,627	\$122,539,804	\$ 16,823
	TOTAL 1981	\$ 91,397,545	\$ —	\$ 770,000	\$ —	\$ 92,167,545	\$ 92,159,326	\$ 8,219
3	Alberta Property Tax Reduction Plan — Rebates to Individuals							
	Manpower	\$ 348,774	\$ —	\$ —	\$ —	\$ 348,774	\$ 335,452	\$ 13,322
	Supplies and services	1,155,670	—	—	—	1,155,670	569,987	585,683
	Grants	59,637,660	—	875,000	—	60,512,660	58,586,660	1,926,000
	Purchase of fixed assets	2,200	—	—	—	2,200	1,336	864
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 61,144,304	\$ —	\$ 875,000	\$ —	\$ 62,019,304	\$ 59,493,435	\$ 2,525,869
	TOTAL 1981	\$ 46,730,691	\$ (1,792,418)	\$ 5,620,000	\$ 34,000	\$ 50,592,273	\$ 49,631,309	\$ 960,964
4	Support to Community Planning Services							
	Manpower	\$ 2,425,447	\$ —	\$ —	\$ 73,000	\$ 2,498,447	\$ 2,322,378	\$ 176,069
	Supplies and services	844,095	—	—	(87,000)	757,095	471,262	285,833
	Grants	6,827,680	—	—	—	6,827,680	6,827,680	—
	Purchase of fixed assets	62,080	—	—	14,000	76,080	73,422	2,658
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 10,159,302	\$ —	\$ —	\$ —	\$ 10,159,302	\$ 9,694,742	\$ 464,560
	TOTAL 1981	\$ 9,024,824	\$ —	\$ —	\$ 118,000	\$ 9,142,824	\$ 8,837,223	\$ 305,601
5	Administrative and Technical Support to Municipalities							
	Manpower	\$ 13,523,302	\$ —	\$ —	\$ 357,500	\$ 13,880,802	\$ 13,612,976	\$ 267,826
	Supplies and services	3,962,195	—	—	(18,102)	3,944,093	3,946,778	(2,685)
	Grants	266,500	—	—	—	266,500	140,127	126,373
	Purchase of fixed assets	87,355	—	—	6,602	93,957	76,804	17,153
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 17,839,352	\$ —	\$ —	\$ 346,000	\$ 18,185,352	\$ 17,776,685	\$ 408,667
	TOTAL 1981 (a)	\$ 14,336,004	\$ —	\$ —	\$ 851,000	\$ 15,187,004	\$ 13,905,642	\$ 1,281,362

MUNICIPAL AFFAIRS
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
6	Regulatory Boards							
	Manpower	\$ 907,084	\$ —	\$ —	\$ 29,465	\$ 936,549	\$ 862,021	\$ 74,528
	Supplies and services	453,954	—	—	(29,465)	424,489	393,393	31,096
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	5,600	—	—	—	5,600	2,796	2,804
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 1,366,638	\$ —	\$ —	\$ —	\$ 1,366,638	\$ 1,258,210	\$ 108,428
	TOTAL 1981	\$ 836,417	\$ —	\$ 266,475	\$ 96,000	\$ 1,198,892	\$ 999,143	\$ 199,749
7	Coordination of Northeast Alberta Programmes							
	Manpower	\$ 197,264	\$ —	\$ —	\$ 3,481	\$ 200,745	\$ 174,663	\$ 26,082
	Supplies and services	300,736	(1,934)	—	(3,481)	295,321	138,191	157,130
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	2,000	—	—	—	2,000	—	2,000
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 500,000	\$ (1,934)	\$ —	\$ —	\$ 498,066	\$ 312,854	\$ 185,212
	TOTAL 1981	\$ 300,000	\$ —	\$ 300,000	\$ 36,000	\$ 636,000	\$ 637,934	\$ (1,934)
	Department Total 1982	\$218,007,321	\$ (1,934)(b)	\$ 1,317,180	\$ 431,900(c)	\$219,754,467	\$215,605,234	\$ 4,149,233
	Department Total 1981	\$166,553,795	\$ (1,792,418)(b)	\$ 6,956,475	\$ 1,135,000(c)	\$172,852,852	\$169,963,330	\$ 2,889,522

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

MUNICIPAL AFFAIRS
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	\$ 163,103						
1.0.2	Personnel	290,161					\$ 158,814	
1.0.3	Administrative support	3,653,196					314,696	
1.0.4	Special projects	370,449					3,430,847	
1.0.5	Assessment Equalization Board	406,369					270,984	
		<u>4,883,278</u>					<u>354,163</u>	
			\$ —	\$ —	\$ 85,900	\$ 4,969,178	<u>4,529,504</u>	\$ 439,674
2	Financial Support for Municipal Programmes							
2.1	Unconditional Assistance							
2.1.1	Grants to Municipalities							
	Grants to cities, towns, villages, counties, etc.	78,914,447					78,908,605	
2.2	Municipal Debenture Interest Rebate Programme							
2.2.1	Interest rebates	43,000,000					43,431,199	
2.3	Transitional Financial Assistance							
2.3.1	Grant to Crowsnest Pass	200,000					200,000	
		<u>122,114,447</u>	<u>—</u>	<u>442,180</u>	<u>—</u>	<u>122,556,627</u>	<u>122,539,804</u>	<u>16,823</u>
3	Alberta Property Tax Reduction Plan — Rebates to Individuals							
3.1	Programme Support							
3.1.1	Grants administration branch	466,304					434,554	
3.2	Senior Citizen Renters Assistance							
3.2.1	Rebates to senior citizens	28,566,000					28,330,136	
3.3	Property Owner Tax Rebate							
3.3.1	Property tax reduction grants	1,000,000					283,795	
3.3.2	Minimum benefit claims	31,112,000					30,444,950	
		<u>61,144,304</u>	<u>—</u>	<u>875,000</u>	<u>—</u>	<u>62,019,304</u>	<u>59,493,435</u>	<u>2,525,869</u>
4	Support to Community Planning Services							
4.1	Grants to Regional Planning Commissions							
4.1.1	Battle River Regional Planning Commission	434,160					434,160	
4.1.2	Calgary Regional Planning Commission	1,302,500					1,302,500	
4.1.3	Edmonton Regional Planning Commission	1,680,250					1,680,250	
4.1.4	Medicine Hat Regional Planning Commission	384,140					384,140	
4.1.5	Oldman River Regional Planning Commission	868,330					868,330	
4.1.6	Peace River Regional Planning Commission	804,370					804,370	
4.1.7	Red Deer Regional Planning Commission	1,110,480					1,110,480	
4.1.8	Palliser Regional Planning Commission	243,450					243,450	

**MUNICIPAL AFFAIRS
STATEMENT OF EXPENDITURE
BY ELEMENT**

Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.2	Coordination and Administration of Community Planning							
4.2.1	Inter agency planning	\$ 453,097					\$ 416,675	
4.2.2	Planning research	372,542					265,914	
4.2.3	Regional planning	1,799,205					1,550,031	
4.2.4	Planning support	706,778					634,442	
		<u>10,159,302</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 10,159,302</u>	<u>9,694,742</u>	<u>\$ 464,560</u>
5	Administrative and Technical Support to Municipalities							
5.1	Programme Support							
5.1.1	Tax recovery branch	238,738					210,052	
5.1.2	Property tax branch	394,599					369,338	
5.1.3	Administrative support	93,205					85,942	
5.2	Administrative Assistance to Organized Municipalities							
5.2.1	Municipal administration branch	827,129					761,531	
5.3	Administration of Improvement Districts							
5.3.1	Improvement District administration branch	2,855,737					2,858,163	
5.3.2	Land tenure secretariat	546,800					486,403	
5.3.3	Financial assistance for Metis areas	922,104					777,875	
5.3.4	Support to Metis development	541,829					477,802	
5.4	Administration of Special Areas							
5.4.1	Special Areas Board	2,114,213					2,405,703	
5.5	Assessment Services							
5.5.1	Assessment operations	7,301,027					7,268,224	
5.5.2	Assessment research and systems	1,213,073					1,274,613	
5.5.3	Assessment advisory services	386,565					393,347	
5.5.4	Assessment training	424,333					407,692	
		<u>17,839,352</u>	<u>—</u>	<u>—</u>	<u>346,000</u>	<u>18,185,352</u>	<u>17,776,685</u>	<u>408,667</u>
6	Regulatory Boards							
6.0.1	Assessment Appeal Board	201,896					193,802	
6.0.2	Local Authorities Board	526,954					472,137	
6.0.3	Alberta Planning Board	637,788					592,271	
		<u>1,366,638</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>1,366,638</u>	<u>1,258,210</u>	<u>108,428</u>
7	Coordination of Northeast Alberta Programmes							
7.0.1	Northeast Alberta Regional Commission	500,000	(1,934)	—	—	498,066	312,854	185,212
	Department Total	<u>\$218,007,321</u>	<u>\$ (1,934)(a)</u>	<u>\$ 1,317,180</u>	<u>\$ 431,900(b)</u>	<u>\$219,754,467</u>	<u>\$215,605,234</u>	<u>\$ 4,149,233</u>

(a) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

Statement No. 17.4

MUNICIPAL AFFAIRS
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Fees and Permits:		
Local Authorities Board:		
Debenture applications	\$ 426,597	\$ 338,477
General tariff	17,350	12,323
Planning Act	77,510	113,345
	<u>521,457</u>	<u>464,145</u>
Refunds of Expenditure:		
Assessments	1,825,990	1,285,954
Previous years' refunds	235,954	28,615
Reimbursement for administration of:		
Improvement districts	1,096,013	844,140
Mobile Equipment Licensing Act	—	138,812
Special areas	2,633,141	1,928,515
	<u>5,791,098</u>	<u>4,226,036</u>
From Revenue-Producing Assets:		
Interest on agricultural advances	—	8,133
Miscellaneous:		
Other	35,036	343,840
Total Revenue	<u>\$ 6,347,591</u>	<u>\$ 5,042,154</u>

SECTION 18

1981-82 PUBLIC ACCOUNTS

RECREATION AND PARKS

Departmental Support Services

Recreation Development

Provincial Parks

The Ministry is responsible for the development and support of recreational services and programmes and for the planning, development and management of provincial parks.

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RECREATION AND PARKS
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services	\$ 2,702,714	\$ —	\$ —	\$ 189,400	\$ 2,892,114	\$ 2,793,767	\$ 98,347
2	Recreation Development	459,766	—	300,000	(31,800)	727,966	698,054	29,912
2.1	Programme Support	35,735,223	—	51,340,500	(20,600)	87,055,723	86,753,120	302,603
2.2	Financial Assistance	708,904	—	—	50,500	759,404	738,754	20,650
2.3	Recreation Planning	—	—	—	(11,000)	2,415,112	2,399,287	15,825
2.4	Recreation Programme Development	2,426,112	—	—	—	1,573,242	1,572,500	742
2.5	Regional Recreation Consultation	1,516,492	—	—	56,750	92,531,447	92,161,715	369,732
		40,846,497	—	51,640,500	44,450			
3	Provincial Parks	—	—	—	21,000	2,027,780	1,966,126	61,654
3.1	Programme Support	2,006,780	—	—	—	23,332,572	22,985,478	347,094
3.2	Operations and Maintenance	21,794,544	—	159,928	1,378,100	3,183,642	3,074,701	108,941
3.3	Park Design and Implementation	3,009,742	—	—	173,900	1,634,540	1,506,706	127,834
3.4	Outdoor Recreation Planning	1,625,540	—	—	9,000	30,178,534	29,533,011	645,523
		28,436,606	—	159,928	1,582,000			
		\$ 71,985,817	\$ —	\$ 51,800,428	\$ 1,815,850(a)	\$ 125,602,095	\$ 124,488,493	\$ 1,113,602
	TOTAL 1982							
	TOTAL 1981	\$ 58,954,730	\$ —	\$ 3,692,800	\$ 571,740(a)	\$ 63,219,270	\$ 62,307,534	\$ 911,736

(a) Transferred from the salary contingency fund.

Statement No. 18.2

RECREATION AND PARKS
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme Object	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
1	Departmental Support Services							
	Manpower	\$ 1,701,059	\$ —	\$ —	\$ 189,400	\$ 1,890,459	\$ 1,879,125	\$ 11,334
	Supplies and services	828,108	—	—	(6,500)	821,608	765,790	55,818
	Grants	108,900	—	—	—	108,900	88,200	20,700
	Purchase of fixed assets	27,327	—	—	—	27,327	20,132	7,195
	Other	37,320	—	—	6,500	43,820	40,520	3,300
	TOTAL 1982	\$ 2,702,714	\$ —	\$ —	\$ 189,400	\$ 2,892,114	\$ 2,793,767	\$ 98,347
	TOTAL 1981 (a)	\$ 2,145,815	\$ —	\$ —	\$ 25,000	\$ 2,170,815	\$ 2,141,584	\$ 29,231
2	Recreation Development							
	Manpower	\$ 3,325,500	\$ —	\$ —	\$ 184,900	\$ 3,510,400	\$ 3,465,928	\$ 44,472
	Supplies and services	1,930,749	—	300,000	(142,100)	2,088,649	2,061,651	26,998
	Grants	35,504,636	—	51,340,500	—	86,845,136	86,568,759	276,377
	Purchase of fixed assets	85,612	—	—	1,650	87,262	65,377	21,885
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 40,846,497	\$ —	\$ 51,640,500	\$ 44,450	\$ 92,531,447	\$ 92,161,715	\$ 369,732
	TOTAL 1981	\$ 33,980,047	\$ —	\$ 3,340,000	\$ —	\$ 37,320,047	\$ 36,919,538	\$ 400,509
3	Provincial Parks							
	Manpower	\$ 16,414,776	\$ —	\$ 80,810	\$ 1,803,600	\$ 18,299,186	\$ 18,273,075	\$ 26,111
	Supplies and services	8,702,494	—	79,118	(363,100)	8,418,512	8,210,395	208,117
	Grants	1,019,750	—	—	65,000	1,084,750	1,078,744	6,006
	Purchase of fixed assets	2,299,586	—	—	76,500	2,376,086	1,970,797	405,289
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 28,436,606	\$ —	\$ 159,928	\$ 1,582,000	\$ 30,178,534	\$ 29,533,011	\$ 645,523
	TOTAL 1981 (a)	\$ 22,828,868	\$ —	\$ 352,800	\$ 546,740	\$ 23,728,408	\$ 23,246,412	\$ 481,996
	Department Total 1982	\$ 71,985,817	\$ —	\$ 51,800,428	\$ 1,815,850(b)	\$ 125,602,095	\$ 124,488,493	\$ 1,113,602
	Department Total 1981	\$ 58,954,730	\$ —	\$ 3,692,800	\$ 571,740(b)	\$ 63,219,270	\$ 62,307,534	\$ 911,736

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.
(b) Transferred from the salary contingency fund.

RECREATION AND PARKS STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support						\$ 179,353	
	Services						253,075	
1.0.1	Minister's office	\$ 175,535					256,752	
1.0.2	Deputy minister's office	242,627					717,579	
1.0.3	Administrative support	242,135					333,203	
1.0.4	Financial administration	664,585					592,340	
1.0.5	Personnel services	306,402					386,237	
1.0.6	Research and systems	536,055					75,228	
1.0.7	Public communications	469,803						
1.0.8	Library services	65,572						
		<u>2,702,714</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 189,400</u>	<u>\$ 2,892,114</u>	<u>2,793,767</u>	<u>\$ 98,347</u>
2	Recreation Development						225,568	
2.1	Programme Support						472,486	
2.1.1	Administrative support	301,202						
2.1.2	Programme management	158,564					184,361	
2.2	Financial Assistance						77,138,961	
2.2.1	Grants administration	230,587					9,429,798	
2.2.2	Municipal grants	32,932,936						
2.2.3	Association grants	2,571,700					113,599	
2.3	Recreation Planning							
2.3.1	Administrative support	88,677					218,701	
2.3.2	Integrated long range planning	234,113					371,497	
2.3.3	Community recreation planning	347,669					34,957	
2.3.4	Inter-departmental recreation coordination	38,445						
2.4	Recreation Programme Development						99,880	
2.4.1	Administrative support	85,131					903,785	
2.4.2	Sports and fitness	934,665					396,850	
2.4.3	Community recreation services	405,712					269,625	
2.4.4	Recreation to special groups	275,069					729,146	
2.4.5	Outdoor recreation	725,535						
2.5	Regional Recreation Consultation						202,684	
2.5.1	Administrative support	177,831					402,513	
2.5.2	South Alberta area	391,030					600,452	
2.5.3	Central Alberta area	585,985					366,852	
2.5.4	North Alberta area	361,646						
		<u>40,846,497</u>	<u>—</u>	<u>51,640,500</u>	<u>44,450</u>	<u>92,531,447</u>	<u>92,161,715</u>	<u>369,732</u>
3	Provincial Parks						710,918	
3.1	Programme Support						174,215	
3.1.1	Administrative support	810,734						
3.1.2	Parks management	166,296					2,263	
3.1.3	Provincial parks advisory service	10,000					1,078,730	
3.1.4	Financial assistance to municipal parks	1,019,750						
3.2	Operations and Maintenance						1,877,389	
3.2.1	Administrative support	1,466,842					4,434,661	
3.2.2	West central region	4,087,718					3,576,697	
3.2.3	East central region	3,582,268					3,222,908	
3.2.4	North region	3,056,866					3,883,084	
3.2.5	South region	3,457,933					5,832,398	
3.2.6	Kananaskis region	5,970,999					158,341	
3.2.7	Park naturalist	171,918						

RECREATION AND PARKS

Statement No. 18.3 (cont'd)

RECREATION AND PARKS
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
3.3	Park Design and Implementation							
3.3.1	Administrative support	\$ 184,553					\$ 155,243	
3.3.2	Design	1,378,220					1,448,706	
3.3.3	Implementation	1,376,082					1,427,588	
3.3.4	Project management	70,887					43,164	
3.4	Outdoor Recreation Planning							
3.4.1	Administrative support	204,975					132,302	
3.4.2	Resource assessment and management	504,145					569,067	
3.4.3	Planning	598,900					513,033	
3.4.4	Education and interpretation programme planning	317,520					292,304	
		<u>28,436,606</u>	<u>\$ —</u>	<u>\$ 159,928</u>	<u>\$ 1,582,000</u>	<u>\$ 30,178,534</u>	<u>29,533,011</u>	<u>\$ 645,523</u>
	Department Total	<u>\$ 71,985,817</u>	<u>\$ —</u>	<u>\$ 51,800,428</u>	<u>\$ 1,815,850(a)</u>	<u>\$125,602,095</u>	<u>\$124,488,493</u>	<u>\$ 1,113,602</u>

(a) Transferred from the salary contingency fund.

RECREATION AND PARKS
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Fees and Permits:		
Concessions	\$ 89,535	\$ 63,573
Outdoor recreation centre	80,221	66,593
Recreation development	32,073	1,396
Reservations	5,814	558
Strathcona Science Park	16,117	679
	<u>223,760</u>	<u>132,799</u>
Government of Canada:		
Cost sharing	5,000	—
Refunds of Expenditure:		
Previous years' refunds	<u>270,605</u>	<u>63,396</u>
From Revenue-Producing Assets:		
Provincial Parks:		
Camping fees	948,835	788,064
Leases	14,383	13,787
Miscellaneous	56,207	45,440
Right of entry fees	9,948	4,805
Rentals	114,024	96,323
	<u>1,143,397</u>	<u>948,419</u>
Miscellaneous:		
Provincial Parks	109,368	48,527
Other	1,700	333
	<u>111,068</u>	<u>48,860</u>
Total Revenue	<u>\$ 1,753,830</u>	<u>\$ 1,193,474</u>

SECTION 19

1981-82 PUBLIC ACCOUNTS

SOCIAL SERVICES AND COMMUNITY HEALTH

- Departmental Support Services
- Social Allowance
- Child Welfare Services
- Specialized Social Services
- Benefits and Income Support
- Vocational Rehabilitation Services
- Services for the Handicapped
- Treatment of Mental Illness
- General Health Services
- Community Social and Health Services
- Alcoholism and Drug Abuse — Treatment and Education
- Designation, Regulation and Licensure of Professions and Occupations

The Ministry is responsible for the management of programmes and institutions designed to promote the physical, mental, and social well-being of Albertans.

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19.2	Expenditure by Programme and Object	19.4
19.3	Expenditure by Element	19.7
19.4	Revenue	19.15

**SOCIAL SERVICES AND COMMUNITY HEALTH
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME**

Vote and Rel. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services							
1.1	Central Support Services	\$ 22,708,720	\$ —	\$ —	\$ 1,270,990	\$ 23,979,710	\$ 23,039,731	\$ 939,979
1.2	Regional Delivery of Social Services	41,659,870	—	—	1,261,200	42,921,070	42,013,059	908,011
1.3	Guardianship of Dependent Adults	1,875,040	—	—	(276,270)	1,598,770	1,585,826	12,944
		<u>66,243,630</u>	<u>—</u>	<u>—</u>	<u>2,255,920</u>	<u>68,499,550</u>	<u>66,638,616</u>	<u>1,860,934</u>
2	Social Allowance							
2.1	Programme Support	2,516,060	—	177,000	31,000	2,724,060	2,591,395	132,665
2.2	Social Allowance for Aged	16,094,000	—	—	(1,650,000)	14,444,000	14,277,180	166,820
2.3	Social Allowance for Single Parent Families	111,687,000	—	5,867,000	(2,000,000)	115,554,000	113,205,713	2,348,287
2.4	Social Allowance for Physically Handicapped	32,681,000	—	3,049,000	500,000	36,230,000	35,125,769	1,104,231
2.5	Social Allowance for Mentally Handicapped	9,130,000	—	—	(2,050,000)	7,080,000	6,739,978	340,022
2.6	Social Allowance for Employables	36,189,000	—	—	3,600,000	39,789,000	39,103,304	685,696
2.7	Social Allowance for Special Groups	4,882,000	—	1,007,000	1,600,000	7,489,000	7,078,030	410,970
		<u>213,179,060</u>	<u>—</u>	<u>10,100,000</u>	<u>31,000</u>	<u>223,310,060</u>	<u>218,121,369</u>	<u>5,188,691</u>
3	Child Welfare Services							
3.1	Programme Support	2,370,350	—	—	—	2,370,350	2,273,719	96,631
3.2	Community and Family Services	28,023,430	—	5,703,000	2,100,000	35,826,430	34,449,161	1,377,269
3.3	Contracted Residences	31,363,310	—	—	(2,100,000)	29,263,310	27,903,025	1,360,285
3.4	Residence and Treatment in Institutions	19,240,510	—	—	1,192,400	20,432,910	18,232,626	2,200,284
		<u>80,997,600</u>	<u>—</u>	<u>5,703,000</u>	<u>1,192,400</u>	<u>87,893,000</u>	<u>82,858,531</u>	<u>5,034,469</u>
4	Specialized Social Services							
4.1	Purchased Services and Agency Grants for Adults	2,762,770	—	—	—	2,762,770	1,675,067	1,087,703
4.2	Residential Accommodation in Institutions and Hostels for Adults	4,145,450	—	—	—	4,145,450	3,603,066	542,384
		<u>6,908,220</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>6,908,220</u>	<u>5,278,133</u>	<u>1,630,087</u>
5	Benefits and Income Support							
5.1	Senior Citizens' Supplementary Benefits	64,784,000	—	—	—	64,784,000	60,803,700	3,980,300
5.2	Pensions and Allowances	57,949,000	—	—	—	57,949,000	46,458,391	11,490,609
5.3	Day Care	16,420,000	—	—	—	16,420,000	11,525,133	4,894,867
		<u>139,153,000</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>139,153,000</u>	<u>118,787,224</u>	<u>20,365,776</u>
6	Vocational Rehabilitation Services							
6.1	Programme Support	317,530	—	—	34,540	352,070	318,031	34,039
6.2	Regional Delivery Services	2,439,520	—	—	192,670	2,632,190	2,563,908	68,282
6.3	Agency Grants and Purchased Services	15,846,650	—	—	—	15,846,650	13,920,058	1,926,592
6.4	Vocational Opportunities for Disadvantaged Adults	3,228,730	—	—	383,760	3,612,490	2,975,347	637,143
		<u>21,832,430</u>	<u>—</u>	<u>—</u>	<u>610,970</u>	<u>22,443,400</u>	<u>19,777,344</u>	<u>2,666,056</u>

SOCIAL SERVICES AND COMMUNITY HEALTH

Statement No. 19.1 (cont'd)

SOCIAL SERVICES AND COMMUNITY HEALTH
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
7	Services for the Handicapped							
7.1	Programme Support	\$ 953,430	\$ —	\$ —	\$ 30,000	\$ 983,430	\$ 774,305	\$ 209,125
7.2	Community Development and Referral	3,284,360	—	—	—	3,284,360	2,935,812	348,548
7.3	Agency Grants and Purchased Services	24,106,300	—	—	—	24,106,300	20,199,451	3,906,849
7.4	Residence and Treatment in Institutions	58,102,380	—	860,000	3,657,490	62,619,870	60,086,927	2,532,943
		86,446,470	—	860,000	3,687,490	90,993,960	83,996,395	6,997,465
8	Treatment of Mental Illness							
8.1	Programme Support	2,279,450	—	—	(200,000)	2,079,450	1,927,274	152,176
8.2	Regional Diagnosis and Treatment	10,764,450	—	170,000	270,000	11,204,450	10,847,563	356,887
8.3	Purchased Services and Agency Grants	5,500,410	—	—	(200,000)	5,300,410	4,686,248	614,162
8.4	Residence and Treatment in Institutions	58,339,780	—	430,000	2,434,000	61,203,780	58,580,347	2,623,433
		76,884,090	—	600,000	2,304,000	79,788,090	76,041,432	3,746,658
9	General Health Services							
9.1	Programme Support	7,057,500	—	—	70	7,057,570	6,880,106	177,464
9.2	Communicable Disease Control	4,898,010	—	—	128,830	5,026,840	4,246,796	780,044
9.3	Special Health Services	153,010	—	—	63,000	216,010	183,198	32,812
9.4	Rehabilitative Health Services	16,138,980	—	6,800,000	50,000	22,988,980	20,979,776	2,009,204
9.5	Vital Statistics	1,004,500	—	—	82,100	1,086,600	1,064,645	21,955
		29,252,000	—	6,800,000	324,000	36,376,000	33,354,521	3,021,479
10	Community Social and Health Services							
10.1	Community Social Services	19,750,060	—	—	—	19,750,060	18,340,556	1,409,504
10.2	Community Health Services	65,851,600	—	—	210,000	66,061,600	65,718,975	342,625
10.3	Day Care	19,069,450	—	—	(210,000)	18,859,450	13,105,940	5,753,510
		104,671,110	—	—	—	104,671,110	97,165,471	7,505,639
11	Alcoholism and Drug Abuse — Treatment and Education							
11.1	Programme Support	2,310,437	—	—	277,160	2,587,597	2,553,267	34,330
11.2	Treatment and Rehabilitation Services	7,220,490	—	—	1,392,520	8,613,010	8,481,434	131,576
11.3	Education and Information Services	3,252,361	—	—	184,820	3,437,181	3,571,566	(134,385)
11.4	Direct Financial Assistance to Private Treatment Agencies	4,213,000	—	—	65,000	4,278,000	4,276,980	1,020
		16,996,288	—	—	1,919,500	18,915,788	18,883,247	32,541
	Department Total	842,563,898	—	24,063,000	12,325,280	878,952,178	820,902,383	58,049,795
12	Designation, Regulation and Licensure of Professions and Occupations	193,000	—	—	—	193,000	178,605	14,395
	GRAND TOTAL 1982	\$842,756,898	\$ —	\$ 24,063,000	\$ 12,325,280(b)	\$879,145,178	\$821,080,988	\$ 58,064,190
	GRAND TOTAL 1981	\$649,508,577	\$ —	\$ 33,080,923	\$ 15,624,080(b)	\$698,213,580	\$615,896,407	\$ 82,317,173

(a) Transferred from vote 9 under authority of the Public Service Administrative Transfers Act.

(b) Transferred from the salary contingency fund.

**SOCIAL SERVICES AND COMMUNITY HEALTH
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT**

Vote	Programme Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services							
	Manpower	\$ 51,570,860	\$ —	\$ —	\$ 2,255,920	\$ 53,826,780	\$ 52,643,107	\$ 1,183,673
	Supplies and services	12,525,220	—	—	—	12,525,220	12,410,073	115,147
	Grants	1,281,680	—	—	—	1,281,680	1,008,135	273,545
	Purchase of fixed assets	827,550	—	—	—	827,550	542,896	284,654
	Other	38,320	—	—	—	38,320	34,405	3,915
	TOTAL 1982	\$ 66,243,630	\$ —	\$ —	\$ 2,255,920	\$ 68,499,550	\$ 66,638,616	\$ 1,860,934
	TOTAL 1981 (a)	\$ 42,311,780	\$ —	\$ 4,632,380	\$ 2,833,000	\$ 49,777,160	\$ 46,738,685	\$ 3,038,475
2	Social Allowance							
	Manpower	\$ 1,469,800	\$ —	\$ —	\$ 31,000	\$ 1,500,800	\$ 1,458,145	\$ 42,655
	Supplies and services	1,016,260	—	177,000	—	1,193,260	1,112,824	80,436
	Grants	210,693,000	—	9,923,000	—	220,616,000	215,550,400	5,065,600
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$213,179,060	\$ —	\$ 10,100,000	\$ 31,000	\$223,310,060	\$218,121,369	\$ 5,188,691
	TOTAL 1981 (a)	\$187,663,460	\$ —	\$ 82,510	\$ —	\$187,745,970	\$171,562,166	\$ 16,183,804
3	Child Welfare Services							
	Manpower	\$ 13,595,160	\$ —	\$ —	\$ 1,192,400	\$ 14,787,560	\$ 13,787,361	\$ 1,000,199
	Supplies and services	66,353,350	—	5,703,000	—	72,056,350	68,225,915	3,830,435
	Grants	495,960	—	—	—	495,960	485,809	10,151
	Purchase of fixed assets	553,130	—	—	—	553,130	359,446	193,684
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 80,997,600	\$ —	\$ 5,703,000	\$ 1,192,400	\$ 87,893,000	\$ 82,858,531	\$ 5,034,469
	TOTAL 1981 (a)	\$ 52,132,090	\$ —	\$ 7,727,810	\$ 1,510,370	\$ 61,370,270	\$ 57,932,656	\$ 3,437,614
4	Specialized Social Services							
	Manpower	\$ 2,098,950	\$ —	\$ —	\$ 225,000	\$ 2,323,950	\$ 2,245,329	\$ 78,621
	Supplies and services	2,535,760	—	—	(225,000)	2,310,760	1,862,368	448,392
	Grants	2,199,220	—	—	—	2,199,220	1,097,549	1,101,671
	Purchase of fixed assets	74,290	—	—	—	74,290	72,887	1,403
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 6,908,220	\$ —	\$ —	\$ —	\$ 6,908,220	\$ 5,278,133	\$ 1,630,087
	TOTAL 1981	\$ 4,426,130	\$ —	\$ —	\$ —	\$ 4,426,130	\$ 3,951,123	\$ 475,007
5	Benefits and Income Support							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	139,153,000	—	—	—	139,153,000	118,787,224	20,365,776
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$139,153,000	\$ —	\$ —	\$ —	\$139,153,000	\$118,787,224	\$ 20,365,776
	TOTAL 1981 (a)	\$137,314,450	\$ —	\$ —	\$ —	\$137,314,450	\$ 83,048,152	\$ 54,266,298
6	Vocational Rehabilitation Services							
	Manpower	\$ 4,738,540	\$ —	\$ —	\$ 610,970	\$ 5,349,510	\$ 4,963,369	\$ 386,141
	Supplies and services	12,049,620	—	—	—	12,049,620	11,590,931	458,689
	Grants	4,819,960	—	—	—	4,819,960	3,164,431	1,655,529
	Purchase of fixed assets	224,310	—	—	—	224,310	58,613	165,697
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 21,832,430	\$ —	\$ —	\$ 610,970	\$ 22,443,400	\$ 19,777,344	\$ 2,666,056
	TOTAL 1981 (a)	\$ 11,811,970	\$ —	\$ 2,025,400	\$ 439,660	\$ 14,277,030	\$ 13,872,969	\$ 404,061

Statement No. 19.2 (cont'd)

SOCIAL SERVICES AND COMMUNITY HEALTH
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	
7	Services for the Handicapped						
	Manpower	\$ 48,714,910	\$ —	\$ —	\$ 3,687,490	\$ 52,402,400	\$ 49,904,775
	Supplies and services	24,892,470	—	860,000	150,000	25,902,470	24,625,792
	Grants	12,033,260	—	—	(150,000)	11,883,260	8,756,398
	Purchase of fixed assets	805,830	—	—	—	805,830	709,530
	Other	—	—	—	—	—	96,300
	TOTAL 1982	\$ 86,446,470	\$ —	\$ 860,000	\$ 3,687,490	\$ 90,993,960	\$ 83,996,495
	TOTAL 1981 (a)	\$ 56,996,380	\$ —	\$ 6,906,490	\$ 4,273,050	\$ 68,175,920	\$ 66,271,834
8	Treatment of Mental Illness						
	Manpower	\$ 55,156,340	\$ —	\$ —	\$ 2,124,000	\$ 57,280,340	\$ 55,702,801
	Supplies and services	15,878,230	—	600,000	(947,370)	15,530,860	14,785,189
	Grants	3,242,080	—	—	1,127,370	4,369,450	3,560,565
	Purchase of fixed assets	2,607,440	—	—	—	2,607,440	1,992,877
	Other	—	—	—	—	—	—
	TOTAL 1982	\$ 76,884,090	\$ —	\$ 600,000	\$ 2,304,000	\$ 79,788,090	\$ 76,041,432
	TOTAL 1981 (a)	\$ 55,097,140	\$ —	\$ 235,000	\$ 6,016,000	\$ 61,348,140	\$ 59,545,359
9	General Health Services						
	Manpower	\$ 4,022,460	\$ —	\$ —	\$ 324,000	\$ 4,346,460	\$ 4,141,315
	Supplies and services	4,119,200	—	—	—	4,119,200	2,816,240
	Grants	20,977,400	—	6,800,000	—	27,777,400	26,297,161
	Purchase of fixed assets	132,940	—	—	—	132,940	99,805
	Other	—	—	—	—	—	—
	TOTAL 1982	\$ 29,252,000	\$ —	\$ 6,800,000	\$ 324,000	\$ 36,376,000	\$ 33,354,521
	TOTAL 1981 (a)	\$ 24,057,680	\$ —	\$ 177,540	\$ 413,700	\$ 24,648,920	\$ 24,679,498
10	Community Social and Health Services						
	Manpower	\$ 4,031,120	\$ —	\$ —	\$ 150,000	\$ 4,181,120	\$ 3,716,959
	Supplies and services	2,397,870	—	—	—	2,397,870	1,771,219
	Grants	98,201,680	—	—	(150,000)	98,051,680	91,659,988
	Purchase of fixed assets	40,440	—	—	—	40,440	17,305
	Other	—	—	—	—	—	—
	TOTAL 1982	\$104,671,110	\$ —	\$ —	\$ —	\$104,671,110	\$ 97,165,471
	TOTAL 1981 (a)	\$ 64,850,860	\$ —	\$ 11,293,793	\$ 135,000	\$ 76,279,653	\$ 75,450,182
11	Alcoholism and Drug Abuse						
	— Treatment and Education						
	Manpower	\$ 8,044,444	\$ —	\$ —	\$ 1,919,500	\$ 9,963,944	\$ 9,771,750
	Supplies and services	4,312,347	—	—	(65,000)	4,247,347	4,439,758
	Grants	4,513,000	—	—	65,000	4,578,000	4,554,874
	Purchase of fixed assets	112,067	—	—	—	112,067	104,020
	Other	14,430	—	—	—	14,430	12,845
	TOTAL 1982	\$ 16,996,288	\$ —	\$ —	\$ 1,919,500	\$ 18,915,788	\$ 18,883,247
	TOTAL 1981	\$ 12,797,527	\$ —	\$ —	\$ —	\$ 12,797,527	\$ 12,793,917
	Department Total 1982	\$842,563,898	\$ —	\$ 24,063,000	\$ 12,325,280	\$878,952,178	\$820,902,383
	Department Total 1981	\$649,459,467	\$ —	\$ 33,080,923	\$ 15,620,780	\$698,161,170	\$615,846,541

**SOCIAL SERVICES AND COMMUNITY HEALTH
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT**

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
12	Designation, Regulation and Licensure of Professions and Occupations							
	Manpower	\$ 89,440	\$ —	\$ —	\$ —	\$ 89,440	\$ 75,929	\$ 13,511
	Supplies and services	102,000	—	—	—	102,000	101,264	736
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	1,560	—	—	—	1,560	1,412	148
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 193,000(b)	\$ —	\$ —	\$ —	\$ 193,000	\$ 178,605	\$ 14,395
	TOTAL 1981 (a)	\$ 49,110	\$ —	\$ —	\$ 3,300	\$ 52,410	\$ 49,866	\$ 2,544
	GRAND TOTAL 1982	\$842,756,898	\$ —	\$ 24,063,000	\$ 12,325,280(c)	\$879,145,178	\$821,080,988	\$ 58,064,190
	GRAND TOTAL 1981	\$649,508,577	\$ —	\$ 33,080,923	\$ 15,624,080(c)	\$698,213,580	\$615,896,407	\$ 82,317,173

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Transferred from vote 9 under authority of the Public Service Administrative Transfers Act.

(c) Transferred from the salary contingency fund.

Statement No. 19.3

[illegible]

**SOCIAL SERVICES AND COMMUNITY HEALTH
STATEMENT OF EXPENDITURE
BY ELEMENT**

Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
2.7.2	Financial assistance for transients	\$ 3,193,000					\$ 5,229,322	
		213,179,060	\$ —	\$ 10,100,000	\$ 31,000	\$223,310,060	218,121,369	\$ 5,188,691
3	Child Welfare Services							
3.1	Programme Support							
3.1.1	Child welfare administration	2,370,350					2,273,719	
3.2	Community and Family Services							
3.2.1	Community intervention services	6,955,120					5,862,083	
3.2.2	Children in care services	17,945,410					25,051,782	
3.2.3	Handicapped children services	2,999,300					3,411,696	
3.2.4	Grants — child care agencies	123,600					123,600	
3.3	Contracted Residences							
3.3.1	Residential resources — northern region	9,967,370					7,955,471	
3.3.2	Residential resources — southern region	21,395,940					19,947,553	
3.4	Residence and Treatment in Institutions						3,374,808	
3.4.1	Westfield, Edmonton	3,175,870						
3.4.2	Youth Development Centre, Edmonton	4,454,750					4,664,418	
3.4.3	Youth Assessment Centre, Grande Prairie	833,730					840,158	
3.4.4	Youth Assessment Centre, Red Deer	365,600					358,951	
3.4.5	Youth Assessment Centre, Lac La Biche	469,840					516,856	
3.4.6	Youth Assessment Centre, Medicine Hat	478,590					517,568	
3.4.7	Youth Assessment Centre, High Prairie	819,340					833,102	
3.4.8	Youth Assessment Centre, Fort McMurray	894,060					1,011,341	
3.4.9	Community group homes	3,058,280					2,068,077	
3.4.10	Sifton Children's Centre	1,221,950					1,256,963	
3.4.11	Woodside Home, Edmonton	269,370					277,414	
3.4.12	Southern Alberta Youth Development Centre	36,930					—	
3.4.13	Edmonton Juvenile Receiving and Detention Centre	3,162,200					2,512,971	
		80,997,600	—	5,703,000	1,192,400	87,893,000	82,858,531	5,034,469
4	Specialized Social Services							
4.1	Purchased Services and Agency Grants for Adults							
4.1.1	Adult care agency grants	2,091,420					1,017,634	
4.1.2	Contracts — adult care agencies	671,350					657,432	
4.2	Residential Accommodation in Institutions and Hostels for Adults							
4.2.1	Single Men's Hostel, Edmonton	1,764,010					1,370,195	
4.2.2	Single Men's Hostel, Calgary	1,016,860					861,532	

Statement No. 19.3 (cont'd)

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**SOCIAL SERVICES AND COMMUNITY HEALTH
STATEMENT OF EXPENDITURE
BY ELEMENT**

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
7.3	Agency Grants and Purchased Services						\$ 16,050,371	
7.3.1	Community residences	\$ 19,791,410						
7.3.2	Day training and pre-school programme	2,258,430					2,124,508	
7.3.3	Other rehabilitation agencies	2,056,460					2,024,572	
7.4	Residence and Treatment in Institutions							
7.4.1	The Michener Centre — Red Deer	40,283,610					42,694,922	
7.4.2	Baker Centre — Calgary	6,116,350					6,193,339	
7.4.3	Eric Cormack Centre — Edmonton	3,297,450					3,300,202	
7.4.4	Wetaskiwin Centre	1,073,370					1,427,896	
7.4.5	Community behavioural services	1,949,360					1,178,963	
7.4.6	Group homes for handicapped	280,630					162,218	
7.4.7	Dependent handicapped facilities — Edmonton	3,863,840					3,878,087	
7.4.8	Rosecrest Home — Edmonton	1,237,770					1,251,300	
		<u>86,446,470</u>	<u>\$ —</u>	<u>\$ 860,000</u>	<u>\$ 3,687,490</u>	<u>\$ 90,993,960</u>	<u>83,996,495</u>	<u>\$ 6,997,465</u>
8	Treatment of Mental Illness							
8.1	Programme Support							
8.1.1	Mental health division administration	2,279,450					1,927,274	
8.2	Regional Diagnosis and Treatment							
8.2.1	Alberta mental health services	10,764,450					10,847,563	
8.3	Purchased Services and Agency Grants							
8.3.1	Grants to community agencies	2,514,130					3,110,879	
8.3.2	Purchased services contracts	2,986,280					1,575,369	
8.4	Residence and Treatment in Institutions							
8.4.1	Alberta Hospital — Edmonton	28,585,770					27,617,368	
8.4.2	Alberta Hospital — Ponoka	16,308,590					17,044,680	
8.4.3	Roschaven — Camrose	5,987,670					6,375,870	
8.4.4	Claresholm Care Centre	6,390,610					6,408,160	
8.4.5	Raymond Home	1,067,140					1,134,269	
		<u>76,884,090</u>	<u>—</u>	<u>600,000</u>	<u>2,304,000</u>	<u>79,788,090</u>	<u>76,041,432</u>	<u>3,746,658</u>
9	General Health Services							
9.1	Programme Support							
9.1.1	Health services administration	294,500					214,106	
9.1.2	Provincial laboratories — public health	6,763,000					6,666,000	
9.2	Communicable Disease Control							
9.2.1	Communicable disease administration	192,450					201,417	
9.2.2	Communicable disease vaccine	1,808,000					1,250,633	
9.2.3	Venereal disease control	1,418,910					1,439,262	

**SOCIAL SERVICES AND COMMUNITY HEALTH
STATEMENT OF EXPENDITURE
BY ELEMENT**

Statement No. 19.3 (cont'd)

[illegible]

**SOCIAL SERVICES AND COMMUNITY HEALTH
STATEMENT OF EXPENDITURE
BY ELEMENT**

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
11.1.5	Chairman and board members	\$ 83,419					\$ 92,498	
11.1.6	Administration — institutions	59,617					62,147	
11.1.7	Personnel	296,851					380,192	
11.1.8	Public affairs	156,181					165,074	
11.1.9	Administration — funded agencies	199,952					227,429	
11.1.10	Staff training	172,639					168,271	
11.1.11	Library	167,779					199,687	
11.2	Treatment and Rehabilitation Services							
11.2.1	Alsike rehabilitation centre	284,046					345,536	
11.2.2	David Lander centre — Claresholm	678,548					622,344	
11.2.3	AADAC recovery centre — Edmonton	662,578					909,537	
11.2.4	Henwood in-patient centre	1,335,813					1,591,604	
11.2.5	Renfrew recovery centre — Calgary	677,880					876,785	
11.2.6	Northwest regional office — Grande Prairie	103,850					122,830	
11.2.7	Out-patient clinic — Grande Prairie	118,564					121,569	
11.2.8	Area office — High Prairie	63,399					76,129	
11.2.9	Area office — High Level	94,650					85,586	
11.2.10	Area office — Peace River	89,304					106,340	
11.2.11	Area office — Slave Lake	44,373					50,265	
11.2.12	Northeast regional office — Lac La Biche	76,846					75,542	
11.2.13	Area office — Barrhead	67,438					66,099	
11.2.14	Area office — Grand Centre	62,471					76,744	
11.2.15	Area office — Lac La Biche	65,788					78,859	
11.2.16	Area office — Fort McMurray	112,139					118,255	
11.2.17	Area office — St. Paul	100,030					110,454	
11.2.18	Edmonton regional office	110,412					108,852	
11.2.19	Area office — Edson	44,508					49,257	
11.2.20	Out-patient clinic — Edmonton	546,565					651,276	
11.2.21	Drug treatment clinic — Misericordia	372,468					444,995	
11.2.22	Day care centre — Edmonton	69,687					100,211	
11.2.23	Area office — Grande Cache	49,644					61,779	
11.2.24	Area office — Drayton Valley	51,709					64,289	
11.2.25	Central regional office — Red Deer	64,242					74,707	
11.2.26	Area office — Red Deer	100,568					128,043	
11.2.27	Area office — Camrose	98,904					117,835	
11.2.28	Calgary regional office	143,194					162,665	
11.2.29	Out-patient clinic — Calgary	379,393					432,876	
11.2.30	Day care centre — Calgary	72,543					90,903	
11.2.31	Area office — Drumheller	79,787					75,345	

**SOCIAL SERVICES AND COMMUNITY HEALTH
STATEMENT OF EXPENDITURE
BY ELEMENT**

Statement No. 19.3 (cont'd)

[illegible]

**SOCIAL SERVICES AND COMMUNITY HEALTH
STATEMENT OF EXPENDITURE
BY ELEMENT**

Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
11.4.21	Nechi Training School — Edmonton	\$ 192,000					\$ 192,000	
11.4.22	Frog Lake alcoholism programme — Frog Lake	21,960					19,346	
11.4.23	Metis Indian Town Association — High Prairie	174,000					171,642	
11.4.24	Unallocated	60,402					3,160	
11.4.25	Recovery Acres Society — Calgary	132,480					132,480	
11.4.26	Alberta 7th Step Society — Edmonton	15,000					15,000	
11.4.27	Distress information centre — Calgary	44,880					44,880	
11.4.28	O'Meara Rehabilitation Center — Legal	401,460					401,429	
11.4.29	Salvation Army — Red Deer	10,992					10,992	
11.4.30	Foothills Action Committee — Fort Macleod	265,200					265,200	
11.4.31	Project '72 — Edmonton	126,000					126,000	
11.4.32	Slave Lake alcoholism programme — Slave Lake	19,356					19,155	
11.4.33	Catalyst Theatre Society — Edmonton	147,000					132,126	
11.4.34	Punkerpine puppets — Calgary	35,640					46,619	
11.4.35	Veg-al-drug — Vegreville	33,500					31,452	
11.4.36	Wabasca Demarais — Wabasca	18,120					18,119	
11.4.37	Rocky Mountain House	24,000					23,121	
11.4.38	Pastew Place — Fort McMurray	163,300					163,300	
11.4.39	Cool-aid Society — Grande Prairie	—					26,000	
11.4.41	Hinton Boys and Girls Club	—					8,000	
		<u>16,996,288</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 1,919,500</u>	<u>\$ 18,915,788</u>	<u>18,883,247</u>	<u>\$ 32,541</u>
	Department Total	<u>842,563,898</u>	<u>—</u>	<u>24,063,000</u>	<u>12,325,280</u>	<u>878,952,178</u>	<u>820,902,383</u>	<u>58,049,795</u>
12	Designation, Regulation and Licensure of Professions and Occupations							
12.0.1	Health Occupations Act administration	—					118	
12.0.2	Paramedical registrar	193,000					178,487	
		<u>193,000(a)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>193,000</u>	<u>178,605</u>	<u>14,395</u>
	Grand Total	<u>\$842,756,898</u>	<u>\$ —</u>	<u>\$ 24,063,000</u>	<u>\$ 12,325,280(b)</u>	<u>\$879,145,178</u>	<u>\$821,080,988</u>	<u>\$ 58,064,190</u>

(a) Transferred from vote 9 under authority of the Public Service Administrative Transfers Act.

(b) Transferred from the salary contingency fund.

SOCIAL SERVICES AND COMMUNITY HEALTH
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Licenses:		
Cemetery	\$ 550	\$ 500
Nursing Assistants Registration Act	131,408	127,664
	<u>131,958</u>	<u>128,164</u>
Fees and Permits:		
Change of Name Act	39,082	38,352
Maintenance charges:		
Alberta Hospital, Edmonton	1,029,824	1,309,581
Alberta Hospital, Ponoka	479,508	494,328
Baker Centre for the Handicapped	(34,725)	9,965
Claresholm Centre	406,579	366,213
Eric Cormack Centre, Edmonton	13,221	97,012
Gunn Welfare Centre	19,058	21,897
Group homes for the handicapped	12,287	36,558
Henwood	11,818	10,844
Hilltop House	3,312	3,721
Michener Centre	1,060,288	2,030,763
Raymond Home	48,559	(493)
Rosecrest Home	—	9,578
Rosehaven, Camrose	684,551	641,837
Sifton House	100,577	219,798
Single Men's Hostel, Edmonton	2,061	741
Sprucecliff Home	59,262	188,381
Westfield	116,193	214,142
Wetaskiwin Centre	120,690	153,177
Woodside Home	34,737	21,681
Youngstown Home	23,653	15,010
Youth Assessment Centre, Fort McMurray	38,238	96,258
Youth Assessment Centre, Grande Prairie	72,453	79,263
Youth Assessment Centre, Lac La Biche	31,643	69,165
Youth Assessment Centre, Medicine Hat	1,577	21,474
Youth Assessment Centre, Red Deer	13,023	50,050
Youth Development Centre, Edmonton	302,539	420,278
Youth group homes	51,359	118,083
Marriage Act	211,822	206,849
Vital Statistics Act (less commissions)	543,028	589,998
	<u>5,496,217</u>	<u>7,534,504</u>
Government of Canada:		
Alberta Alcoholism and Drug Abuse Commission:		
Vocational rehabilitation of disabled persons	3,691,265	2,711,881
Baker Centre for the Handicapped	76,597	132,724
Blind persons' allowance	—	32,191
Canada assistance plan	236,177,492	152,615,950
Child welfare special allowance	1,963,512	1,622,922
Computer costs	33,535	—
Disabled persons' allowance	—	69,197
Extended health care services grant	69,329,000	55,807,000
Federal sales tax refunds	5,064	—
Rehabilitation of disabled patients	4,293,069	1,631,326
Unemployment assistance	—	647
	<u>315,569,534</u>	<u>214,623,838</u>

**SOCIAL SERVICES AND COMMUNITY HEALTH
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982**

	1982	1981
Refunds of Expenditure:	\$ 906,950	\$ 3,421,071
Child welfare	1,908	3,904
Municipal nursing services	7,304,290	(55,676)
Previous years' refunds	2,672,698	2,209,302
Public assistance		
Services and supplies to staff:		
Alberta Alcoholism and Drug Abuse Commission:		910
Alsiike	—	3,540
Calgary	3,654	3,627
Edmonton	3,498	—
Renfrew	218,690	292,108
Alberta Hospital, Edmonton	133,239	77,702
Alberta Hospital, Ponoka	21,934	22,589
Baker Centre for the Handicapped	34,221	22,196
Claresholm Centre	1,188	1,191
Gunn Welfare Centre	1,883	1,715
Raymond Home	—	560
Woodside Home	1,708	1,459
Youngstown Home	—	15
Youth Assessment Centre, Grande Prairie	11,345	3,825
Training bursaries	11,317,206	6,010,038
From Revenue-Producing Assets:		
Miscellaneous:	1,201	1,137
Alberta Hospital, Edmonton	27,290	38,122
Alberta Hospital, Ponoka	168,521	183,651
Claresholm Centre	93,590	84,720
Michener Centre	73,220	68,975
Rosehaven, Camrose	363,822	376,605
Miscellaneous:	5,409	6,516
Alberta Alcoholism and Drug Abuse Commission, Henwood	1,831	368
Baker Centre for the Handicapped	1,170	42
Edmonton and Calgary region	—	5,784
Metis development	99	135
Provincial administration	1,659	4,569
Tuberculosis	147,597	26,550
Other	157,765	43,964
Total Revenue	\$333,036,502	\$228,717,113

SECTION 20

1981-82 PUBLIC ACCOUNTS

SOLICITOR GENERAL

Departmental Support Services

Correctional Services

Law Enforcement

Motor Vehicle Registration and Driver Licensing

Control and Development of Horse Racing

The Ministry provides law enforcement, correction services, vehicle registration and driver licensing, and control and regulation over horse racing in accordance with the statute laws of the Province, including provincial policing, private investigators and security guards, and correctional institutions.

The Ministry also provides policy direction to the Alberta Liquor Control Board.

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SOLICITOR GENERAL
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services	\$ 4,075,000	\$ —	\$ —	\$ —	\$ 4,075,000	\$ 3,931,674	\$ 143,326
2	Correctional Services							
2.1	Programme Support	3,409,988	—	—	(377,000)	3,032,988	3,270,031	(237,043)
2.2	Institutional Services	41,225,600	(320,946)	1,150,000	4,172,600	46,227,254	46,492,060	(264,806)
2.3	Community Correctional Services	7,299,350	—	—	728,200	8,027,550	8,017,733	9,817
2.4	Community Residential Centres	971,600	—	—	90,000	1,061,600	1,062,559	(959)
2.5	Native Courtworkers	1,123,800	—	—	—	1,123,800	1,167,102	(43,302)
		<u>54,030,338</u>	<u>(320,946)</u>	<u>1,150,000</u>	<u>4,613,800</u>	<u>59,473,192</u>	<u>60,009,485</u>	<u>(536,293)</u>
3	Law Enforcement							
3.1	Programme Support	978,606	—	—	21,700	1,000,306	991,941	8,365
3.2	Financial Support for Policing	61,117,600	—	1,440,000	2,000	62,559,600	62,504,487	55,113
3.3	Highway Motor Patrol	3,261,100	—	—	68,100	3,329,200	3,255,832	73,368
3.4	Federal Gun Control	248,400	—	—	11,400	259,800	253,289	6,511
		<u>65,605,706</u>	<u>—</u>	<u>1,440,000</u>	<u>103,200</u>	<u>67,148,906</u>	<u>67,005,549</u>	<u>143,357</u>
4	Motor Vehicle Registration and Driver Licensing							
4.1	Programme Support	8,059,837	—	—	(1,106,500)	6,953,337	2,207,481	4,745,856
4.2	License Issuing and Accident Claims	21,428,315	(942,877)	—	1,016,200	21,501,638	19,611,406	1,890,232
4.3	Operator License Control	626,703	—	—	90,300	717,003	715,492	1,511
		<u>30,114,855</u>	<u>(942,877)</u>	<u>—</u>	<u>—</u>	<u>29,171,978</u>	<u>22,534,379</u>	<u>6,637,599</u>
5	Control and Development of Horse Racing	2,457,812	—	—	—	2,457,812	2,457,812	—
	TOTAL 1982	<u>\$156,283,711</u>	<u>\$ (1,263,823)(a)</u>	<u>\$ 2,590,000</u>	<u>\$ 4,717,000(b)</u>	<u>\$162,326,888</u>	<u>\$155,938,899</u>	<u>\$ 6,387,989</u>
	TOTAL 1981	<u>\$125,103,224</u>	<u>\$ —</u>	<u>\$ 4,588,355</u>	<u>\$ 4,276,600(b)</u>	<u>\$133,968,179</u>	<u>\$134,177,368</u>	<u>\$ (209,189)</u>

(a) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

SOLICITOR GENERAL
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services							
	Manpower	\$ 2,701,000	\$ —	\$ —	\$ 275,300	\$ 2,976,300	\$ 2,956,901	\$ 19,399
	Supplies and services	1,306,480	—	—	(275,300)	1,031,180	916,143	115,037
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	30,200	—	—	—	30,200	24,364	5,836
	Other	37,320	—	—	—	37,320	34,266	3,054
	TOTAL 1982	\$ 4,075,000	\$ —	\$ —	\$ —	\$ 4,075,000	\$ 3,931,674	\$ 143,326
	TOTAL 1981 (a)	\$ 2,834,936	\$ —	\$ —	\$ —	\$ 2,834,936	\$ 2,647,675	\$ 187,261
2	Correctional Services							
	Manpower	\$ 40,362,000	\$ —	\$ —	\$ 4,613,800	\$ 44,975,800	\$ 44,987,059	\$ (11,259)
	Supplies and services	13,191,238	(320,946)	1,150,000	(136,000)	13,884,292	14,415,386	(531,094)
	Grants	7,000	—	—	6,000	13,000	9,975	3,025
	Purchase of fixed assets	470,100	—	—	130,000	600,100	597,065	3,035
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 54,030,338	\$ (320,946)	\$ 1,150,000	\$ 4,613,800	\$ 59,473,192	\$ 60,009,485	\$ (536,293)
	TOTAL 1981 (a)	\$ 43,577,817	\$ —	\$ —	\$ 3,903,600	\$ 47,481,417	\$ 47,824,185	\$ (342,768)
3	Law Enforcement							
	Manpower	\$ 2,671,200	\$ —	\$ —	\$ 130,700	\$ 2,801,900	\$ 2,798,643	\$ 3,257
	Supplies and services	34,345,506	—	1,440,000	119,500	35,905,006	35,807,206	97,800
	Grants	28,512,000	—	—	(147,000)	28,365,000	28,324,220	40,780
	Purchase of fixed assets	76,000	—	—	—	76,000	75,438	562
	Other	1,000	—	—	—	1,000	42	958
	TOTAL 1982	\$ 65,605,706	\$ —	\$ 1,440,000	\$ 103,200	\$ 67,148,906	\$ 67,005,549	\$ 143,357
	TOTAL 1981 (a)	\$ 55,137,654	\$ —	\$ 4,088,355	\$ —	\$ 59,226,009	\$ 58,413,927	\$ 812,082
4	Motor Vehicle Registration and Driver Licensing							
	Manpower	\$ 9,077,250	\$ —	\$ —	\$ 927,000	\$ 10,004,250	\$ 9,926,885	\$ 77,365
	Supplies and services	20,274,375	(942,877)	—	(1,037,000)	18,294,498	11,783,736	6,510,762
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	763,230	—	—	110,000	873,230	823,758	49,472
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 30,114,855	\$ (942,877)	\$ —	\$ —	\$ 29,171,978	\$ 22,534,379	\$ 6,637,599
	TOTAL 1981 (a)	\$ 21,509,880	\$ —	\$ 500,000	\$ 373,000	\$ 22,382,880	\$ 23,248,644	\$ (865,764)
5	Control and Development of Horse Racing							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	2,457,812	—	—	—	2,457,812	2,457,812	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 2,457,812	\$ —	\$ —	\$ —	\$ 2,457,812	\$ 2,457,812	\$ —
	TOTAL 1981	\$ 2,042,937	\$ —	\$ —	\$ —	\$ 2,042,937	\$ 2,042,937	\$ —
	Department Total 1982	\$156,283,711	\$ (1,263,823)(b)	\$ 2,590,000	\$ 4,717,000(c)	\$162,326,888	\$155,938,899	\$ 6,387,989
	Department Total 1981	\$125,103,224	\$ —	\$ 4,588,355	\$ 4,276,600(c)	\$133,968,179	\$134,177,368	\$ (209,189)

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

**SOLICITOR GENERAL
STATEMENT OF EXPENDITURE
BY ELEMENT**

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	\$ 144,920					\$ 157,753	
1.0.2	Deputy minister's office	118,000					129,867	
1.0.3	Finance and administration	1,421,400					1,555,784	
1.0.4	Personnel	751,500					790,210	
1.0.5	Computing services	1,639,180					1,298,060	
		<u>4,075,000</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 4,075,000</u>	<u>3,931,674</u>	<u>\$ 143,326</u>
2	Correctional Services							
2.1	Programme Support							
2.1.1	Administrative support	2,064,588					1,911,643	
2.1.2	Management services	486,300					636,996	
2.1.3	Staff training and development	859,100					721,392	
2.2	Institutional Services							
2.2.1	Edmonton Remand Centre	8,853,700					9,717,309	
2.2.2	Fort Saskatchewan Correctional Centre	7,149,100					8,413,581	
2.2.3	Belmont Correctional Centre	1,937,400					1,983,095	
2.2.4	Calgary Correctional Centre	6,712,300					7,359,825	
2.2.5	Calgary Remand Centre	6,220,800					7,380,405	
2.2.6	Bow River Correctional Centre	424,700					527,203	
2.2.7	Peace River Correctional Centre	3,735,400					4,026,381	
2.2.8	St. Paul Correctional Centre	2,062,600					2,453,984	
2.2.9	Lethbridge Correctional Centre	3,888,600					4,325,680	
2.2.10	Lethbridge Community Correctional Centre	241,000					304,598	
2.3	Community Correctional Services							
2.3.1	Edmonton district	1,950,000					2,136,281	
2.3.2	West central district	799,600					867,539	
2.3.3	Calgary district	1,601,850					1,806,144	
2.3.4	Peace River district	634,400					684,556	
2.3.5	St. Paul district	778,200					862,824	
2.3.6	Red Deer district	785,200					867,751	
2.3.7	Lethbridge district	750,100					792,637	
2.4	Community Residential Centres							
2.4.1	Payment to agencies	971,600					1,062,559	
2.5	Native Courtworkers							
2.5.1	Payment to agency	1,123,800					1,167,102	
		<u>54,030,338</u>	<u>(320,946)</u>	<u>1,150,000</u>	<u>4,613,800</u>	<u>59,473,192</u>	<u>60,009,485</u>	<u>(536,293)</u>
3	Law Enforcement							
3.1	Programme Support							
3.1.1	Administrative support	345,000					346,132	
3.1.2	Alberta check stop	327,500					306,250	
3.1.3	Legislature building security	306,106					339,560	
3.2	Financial Support for Policing							
3.2.1	Police building subsidy	400,000					390,225	
3.2.2	Policing subsidy	150,000					124,326	
3.2.3	Subsidy for intermittent detention of intoxicated persons	150,000					143,458	
3.2.4	Summer village policing subsidy	18,000					18,000	
3.2.5	Provincial policing — R.C.M.P.	32,313,600					33,909,518	

Statement No. 20.3 (cont'd)

SOLICITOR GENERAL
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
3.2.6	Municipal police assistance grant	\$ 27,742,500						
3.2.7	Innovative policing subsidy	343,500					\$ 27,605,225	
3.3	Highway Motor Patrol						313,734	
3.3.1	Support services	246,300						
3.3.2	Patrol operations — north	1,697,750					279,936	
3.3.3	Patrol operations — south	1,317,050					1,766,618	
3.4	Federal Gun Control						1,209,278	
3.4.1	Administration	47,400						
3.4.2	Payments of fees to municipalities	201,000					36,164	
		<u>5,605,706</u>	<u>\$ —</u>	<u>\$ 1,440,000</u>	<u>\$ 103,200</u>	<u>\$ 67,148,906</u>	<u>67,005,549</u>	<u>\$ 143,357</u>
4	Motor Vehicle Registration and Driver Licensing							
4.1	Programme Support							
4.1.1	Management and administration	460,377						
4.1.2	Programme development	7,599,460					400,456	
4.2	Licence Issuing and Accident Claims						1,807,025	
4.2.1	Administrative support	14,716,230						
4.2.2	Licence issuing offices	5,035,547					11,865,830	
4.2.3	Central enforcement services	1,213,597					5,736,563	
4.2.4	Motor vehicle accident claims	462,941					1,520,839	
4.3	Operator Licence Control						488,174	
4.3.1	Driver Control Board	626,703						
		<u>30,114,855</u>	<u>(942,877)</u>	<u>—</u>	<u>—</u>	<u>29,171,978</u>	<u>22,534,379</u>	<u>6,637,599</u>
5	Control and Development of Horse Racing							
5.0.1	Grant to the Alberta Racing Commission	2,457,812				2,457,812	2,457,812	
	Department Total	<u>\$156,283,711</u>	<u>\$ (1,263,823)(a)</u>	<u>\$ 2,590,000</u>	<u>\$ 4,717,000(b)</u>	<u>\$162,326,888</u>	<u>\$155,938,899</u>	<u>\$ 6,387,989</u>

(a) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

SOLICITOR GENERAL
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Licenses:		
Firearm	\$ 544,204	\$ 699,464
Private Investigators and Security Guards Act	66,365	55,045
Motor Vehicle Branch:		
Commercial vehicles	41,301,250	39,745,404
Dealers	282,666	272,417
Driver abstracts	1,349,832	859,658
Duplicate operators	125,868	119,391
Miscellaneous	334,863	95,605
Off highway vehicles	132,274	148,491
Operators	3,885,198	3,311,304
Passenger vehicles	23,100,144	22,622,408
Permits	97,148	29,309
	<u>71,219,812</u>	<u>67,958,496</u>
Fees and Permits:		
Maintenance charges, Correctional Centres:		
Belmont	35,088	27,126
Calgary	27,837	23,338
Fort Saskatchewan	5,076	864
Lethbridge	15,191	8,319
Nordeg	—	4
Peace River	9,790	7,070
Remand Centre, Calgary	—	76,310
Remand Centre, Edmonton	—	21,633
St. Paul	14,618	2,597
Motor vehicle revenue:		
Accident reports	9,738	9,809
Medical reports	1,720	1,457
Searches	344,121	247,276
Special certificates	9,543	8,676
	<u>472,722</u>	<u>434,479</u>
Government of Canada:		
Federal inmate account	1,688,766	1,040,723
Federal-Provincial shared cost programmes	561,900	510,450
	<u>2,250,666</u>	<u>1,551,173</u>
Refunds of Expenditure: *		
Juvenile offenders and probation branch	123,880	134,207
Previous years' refunds	121,607	62,493
Services and supplies to staff, Correctional Centres:		
Belmont	174	—
Calgary	8,897	6,017
Fort Saskatchewan	1,412	1,609
Lethbridge	2,774	2,353
Nordeg	—	1,546
Peace River	16,582	14,828
Remand Centre, Calgary	21,798	20,605
Remand Centre, Edmonton	34,013	33,846
	<u>331,137</u>	<u>277,504</u>
From Revenue-Producing Assets:		
Correctional Centres:		
Belmont	136	180
Calgary	15,071	25,414
Fort Saskatchewan	617	4,639
Lethbridge	1,204	3,729
Nordeg	—	1,587
Peace River	37	2,554
Remand Centre, Calgary	1,198	342
St. Paul	954	1,486
	<u>19,217</u>	<u>39,931</u>
Miscellaneous:		
N.W.T. inmate account	120,066	—
Other	238	2,028
	<u>120,304</u>	<u>2,028</u>
Total Revenue	<u>\$ 74,413,858</u>	<u>\$ 70,263,611</u>

SECTION 21

1981-82 PUBLIC ACCOUNTS

TOURISM AND SMALL BUSINESS

Departmental Support Services

Development of Tourism and Small Business

Financial Assistance to Alberta Business via Alberta Opportunity Company

The Ministry is responsible for the design and management of programmes to achieve tourism development, small business development and balanced regional growth throughout Alberta.

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21.2	Expenditure by Programme and Object	21.3
21.3	Expenditure by Element	21.4
21.4	Revenue	21.5

**TOURISM AND SMALL BUSINESS
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME**

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services	\$ 907,220	\$ (2,729)	\$ —	\$ 100,600	\$ 1,005,091	\$ 994,548	\$ 10,543
2	Development of Tourism and Small Business							
2.1	Small Business	3,079,000	—	—	281,200	3,360,200	3,212,769	147,431
2.2	Tourism	7,486,000	—	—	284,700	7,770,700	7,568,097	202,603
2.3	Northern Development	1,081,700	—	55,000	108,500	1,245,200	1,234,507	10,693
		<u>11,646,700</u>	<u>—</u>	<u>55,000</u>	<u>674,400</u>	<u>12,376,100</u>	<u>12,015,373</u>	<u>360,727</u>
3	Financial Assistance to Alberta Business via Alberta Opportunity Company	4,950,000	—	—	—	4,950,000	4,950,000	—
	TOTAL 1982	<u>\$ 17,503,920</u>	<u>\$ (2,729)(a)</u>	<u>\$ 55,000</u>	<u>\$ 775,000(b)</u>	<u>\$ 18,331,191</u>	<u>\$ 17,959,921</u>	<u>\$ 371,270</u>
	TOTAL 1981	<u>\$ 15,208,770</u>	<u>\$ —</u>	<u>\$ 75,000</u>	<u>\$ 213,600(b)</u>	<u>\$ 15,497,370</u>	<u>\$ 15,402,403</u>	<u>\$ 94,967</u>

(a) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

TOURISM AND SMALL BUSINESS
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
1	Departmental Support Services							
	Manpower	\$ 708,600	\$ (2,729)	\$ —	\$ 100,600	\$ 806,471	\$ 800,966	\$ 5,505
	Supplies and services	147,700	—	—	—	147,700	145,736	1,964
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	13,600	—	—	—	13,600	13,580	20
	Other	37,320	—	—	—	37,320	34,266	3,054
	TOTAL 1982	\$ 907,220	\$ (2,729)	\$ —	\$ 100,600	\$ 1,005,091	\$ 994,548	\$ 10,543
	TOTAL 1981	\$ 690,070	\$ —	\$ —	\$ 47,500	\$ 737,570	\$ 740,299	\$ (2,729)
2	Development of Tourism and Small Business							
	Manpower	\$ 4,028,900	\$ —	\$ —	\$ 674,400	\$ 4,703,300	\$ 4,636,918	66,382
	Supplies and services	6,336,200	—	—	(2,200)	6,334,000	6,044,436	289,564
	Grants	1,144,800	—	55,000	—	1,199,800	1,199,103	697
	Purchase of fixed assets	129,600	—	—	—	129,600	125,556	4,044
	Other	7,200	—	—	2,200	9,400	9,360	40
	TOTAL 1982	\$ 11,646,700	\$ —	\$ 55,000	\$ 674,400	\$ 12,376,100	\$ 12,015,373	\$ 360,727
	TOTAL 1981	\$ 9,568,700	\$ —	\$ 75,000	\$ 166,100	\$ 9,809,800	\$ 9,712,104	\$ 97,696
3	Financial Assistance to Alberta Business via Alberta Opportunity Company							
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	4,950,000	—	—	—	—	—	—
	Purchase of fixed assets	—	—	—	—	4,950,000	4,950,000	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 4,950,000	\$ —	\$ —	\$ —	\$ 4,950,000	\$ 4,950,000	\$ —
	TOTAL 1981	\$ 4,950,000	\$ —	\$ —	\$ —	\$ 4,950,000	\$ 4,950,000	\$ —
	Department Total 1982	\$ 17,503,920	\$ (2,729)(a)	\$ 55,000	\$ 775,000(b)	\$ 18,331,191	\$ 17,959,921	\$ 371,270
	Department Total 1981	\$ 15,208,770	\$ —	\$ 75,000	\$ 213,600(b)	\$ 15,497,370	\$ 15,402,403	\$ 94,967

(a) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

**TOURISM AND SMALL BUSINESS
STATEMENT OF EXPENDITURE
BY ELEMENT**

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	\$ 155,320					\$ 162,287	
1.0.2	Deputy minister's office	167,300					194,974	
1.0.3	Department administration	70,500					80,428	
1.0.4	Financial services	204,100					215,005	
1.0.5	Personnel and staff development	96,800					118,083	
1.0.6	Library	70,000					70,008	
1.0.7	Communications	45,900					44,882	
1.0.8	Office support	97,300					108,881	
		<u>907,220</u>	<u>\$ (2,729)</u>	<u>\$ —</u>	<u>\$ 100,600</u>	<u>\$ 1,005,091</u>	<u>994,548</u>	<u>\$ 10,543</u>
2	Development of Tourism and Small Business							
2.1	Small Business							
2.1.1	Administrative support	96,600					103,423	
2.1.2	Small business	1,525,700					1,568,363	
2.1.3	Regional development	1,456,700					1,540,982	
2.2	Tourism							
2.2.1	Administrative support	373,700					432,586	
2.2.2	Planning and development	1,993,400					1,874,956	
2.2.3	Marketing	5,118,900					5,260,556	
2.3	Northern Development							
2.3.1	Northern development branch	1,081,700					1,234,507	
		<u>11,646,700</u>	<u>—</u>	<u>55,000</u>	<u>674,400</u>	<u>12,376,100</u>	<u>12,015,373</u>	<u>360,727</u>
3	Financial Assistance to Alberta Business via Alberta Opportunity Company							
3.0.1	Financial assistance to Alberta business	4,950,000	—	—	—	4,950,000	4,950,000	—
	Department Total	<u>\$ 17,503,920</u>	<u>\$ (2,729)(a)</u>	<u>\$ 55,000</u>	<u>\$ 775,000(b)</u>	<u>\$ 18,331,191</u>	<u>\$ 17,959,921</u>	<u>\$ 371,270</u>

(a) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

Statement No. 21.4

TOURISM AND SMALL BUSINESS
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	<u>1982</u>	<u>1981</u>
Refunds of Expenditure:		
Previous years' refunds		
Miscellaneous:	\$ 81	\$ 44,056
Other		
Total Revenue	<u>38,761</u>	<u>5,829</u>
	<u>\$ 38,842</u>	<u>\$ 49,885</u>

SECTION 22

1981-82 PUBLIC ACCOUNTS

TRANSPORTATION

Departmental Support Services
Construction and Maintenance of Highways
Construction and Operation of Rail Systems
Construction and Maintenance of Airport Facilities
Specialized Transportation Services
Urban Transportation Financial Assistance
Surveys and Property Acquisition

Under various Acts, the Ministry is responsible for the development, construction and maintenance of an integrated transportation system in Alberta to facilitate the safe and efficient movement of people and products and the economic development of the Province, thereby promoting prosperity and enhancing the quality of community living.

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**TRANSPORTATION
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME**

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services							
1.1	Executive Services	\$ 1,332,499	\$ —	\$ —	\$ 80,000	\$ 1,412,499	\$ 1,404,494	\$ 8,005
1.2	Administrative Services	7,337,152	—	—	(80,000)	7,257,152	7,107,442	149,710
		<u>8,669,651</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>8,669,651</u>	<u>8,511,936</u>	<u>157,715</u>
2	Construction and Maintenance of Highways							
2.1	Programme Support	22,615,855	—	—	1,640,000	24,255,855	24,143,338	112,517
2.2	Improvement of Primary Highway Systems	191,259,250	—	26,632,000	6,935,050	224,826,300	222,375,215	2,451,085
2.3	Improvement of Rural-Local Highways	144,058,015	—	11,125,000	(3,372,050)	151,810,965	151,255,370	555,595
2.4	Financial Assistance for Rural-Local Highways	43,983,400	—	—	49,000	44,032,400	44,006,137	26,263
2.5	Maintenance of Primary Highway Systems	54,907,760	(1,812,109)	6,842,000	(1,200,000)	58,737,651	57,316,163	1,421,488
2.6	Maintenance of Rural — Local Highways	14,290,990	(175,296)	2,407,000	1,410,000	17,932,694	17,732,463	200,231
2.7	Apprenticeship Training	2,261,733	—	—	—	2,261,733	2,014,045	247,688
2.8	Rural Resource Roads	35,922,184	—	—	(2,326,000)	33,596,184	33,466,512	129,672
2.9	Pavement Rehabilitation	34,842,246	—	537,000	983,000	36,362,246	36,339,648	22,598
		<u>544,141,433</u>	<u>(1,987,405)</u>	<u>47,543,000</u>	<u>4,119,000</u>	<u>593,816,028</u>	<u>588,648,891</u>	<u>5,167,137</u>
3	Construction and Operation of Rail Systems	12,000,000	—	—	—	12,000,000	10,157,810	1,842,190
4	Construction and Maintenance of Airport Facilities							
4.1	Programme Support	759,693	—	—	—	759,693	728,458	31,235
4.2	Construction of Airports	9,636,244	—	—	75,200	9,711,444	9,667,136	44,308
4.3	Airport Maintenance Operations	1,923,887	—	—	—	1,923,887	1,932,196	(8,309)
		<u>12,319,824</u>	<u>—</u>	<u>—</u>	<u>75,200</u>	<u>12,395,024</u>	<u>12,327,790</u>	<u>67,234</u>
5	Specialized Transportation Services							
5.1	Transportation Planning and Research	2,650,775	—	—	—	2,650,775	2,512,731	138,044
5.2	Highway System User Services	7,635,269	—	—	337,000	7,972,269	7,734,563	237,706
		<u>10,286,044</u>	<u>—</u>	<u>—</u>	<u>337,000</u>	<u>10,623,044</u>	<u>10,247,294</u>	<u>375,750</u>
6	Urban Transportation Financial Assistance							
6.1	Programme Support	556,930	—	—	47,000	603,930	583,057	20,873
6.2	Financial Assistance — Capital	137,763,000	—	—	(500,000)	137,263,000	137,159,390	103,610
6.3	Financial Assistance — Operating	17,287,000	—	—	500,000	17,787,000	17,765,296	21,704
		<u>155,606,930</u>	<u>—</u>	<u>—</u>	<u>47,000</u>	<u>155,653,930</u>	<u>155,507,743</u>	<u>146,187</u>
7	Surveys and Property Acquisition							
7.2	Property Acquisition	2,067,443	—	—	72,730	2,140,173	2,188,481	(48,308)
	TOTAL 1982	<u>\$745,091,325(b)</u>	<u>\$ (1,987,405)(c)</u>	<u>\$ 47,543,000</u>	<u>\$ 4,650,930(d)</u>	<u>\$795,297,850</u>	<u>\$787,589,945</u>	<u>\$ 7,707,905</u>
	TOTAL 1981 (a)	<u>\$556,627,554</u>	<u>\$ (829,967)(c)</u>	<u>\$ 26,570,000</u>	<u>\$ 1,886,360(d)</u>	<u>\$584,253,947</u>	<u>\$581,488,353</u>	<u>\$ 2,765,594</u>

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Net of \$6,410,929 transferred to Energy and Natural Resources under authority of the Public Service Administrative Transfers Act.

(c) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(d) Transferred from the salary contingency fund.

Statement No. 22.2

TRANSPORTATION
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Funds Provided

Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	\$ 4,490,525	\$ —	\$ —	\$ —	\$ 4,490,525	\$ 4,395,803	\$ 94,722
	Supplies and services	3,495,636	—	—	90,000	3,585,636	3,581,806	3,830
	Grants	50,000	—	—	—	50,000	49,550	450
	Purchase of fixed assets	596,170	—	—	(90,000)	506,170	450,757	55,413
	Other	37,320	—	—	—	37,320	34,020	3,300
	TOTAL 1982	\$ 8,669,651	\$ —	\$ —	\$ —	\$ 8,669,651	\$ 8,511,936	\$ 157,715
	TOTAL 1981 (a)	\$ 6,283,263	\$ —	\$ —	\$ —	\$ 6,283,263	\$ 5,958,114	\$ 325,149
2	Construction and Maintenance of Highways							
	Manpower	\$ 75,154,791	\$ —	\$ 2,338,000	\$ 3,657,812	\$ 81,150,603	\$ 78,246,928	\$ 2,903,675
	Supplies and services	417,361,187	(1,987,405)	45,205,000	(3,394,712)	457,184,070	455,015,269	2,168,801
	Grants	43,448,400	—	—	169,200	43,617,600	43,593,149	24,451
	Purchase of fixed assets	8,177,055	—	—	3,686,700	11,863,755	11,793,545	70,210
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$544,141,433	\$ (1,987,405)	\$ 47,543,000	\$ 4,119,000	\$593,816,028	\$588,648,891	\$ 5,167,137
	TOTAL 1981 (a)	\$393,492,733	\$ (773,769)	\$ 15,300,000	\$ 1,740,000	\$409,758,964	\$411,580,837	\$ (1,821,873)
3	Construction and Maintenance of Rail Systems					*		
	Manpower	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	12,000,000	—	—	—	12,000,000	10,157,810	1,842,190
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 12,000,000	\$ —	\$ —	\$ —	\$ 12,000,000	\$ 10,157,810	\$ 1,842,190
	TOTAL 1981	\$ 12,000,000	\$ —	\$ 510,000	\$ —	\$ 12,510,000	\$ 9,902,572	\$ 2,607,428
4	Construction and Maintenance of Airport Facilities							
	Manpower	\$ 2,139,584	\$ —	\$ —	\$ 245,200	\$ 2,384,784	\$ 2,272,928	\$ 111,856
	Supplies and services	9,942,940	—	—	(170,000)	9,772,940	9,948,614	(175,674)
	Grants	86,270	—	—	—	86,270	86,270	—
	Purchase of fixed assets	151,030	—	—	—	151,030	19,978	131,052
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 12,319,824	\$ —	\$ —	\$ 75,200	\$ 12,395,024	\$ 12,327,790	\$ 67,234
	TOTAL 1981	\$ 10,579,539	\$ (56,198)	\$ 260,000	\$ 121,360	\$ 10,904,701	\$ 10,728,943	\$ 175,758
5	Specialized Transportation Services							
	Manpower	\$ 7,169,889	\$ —	\$ —	\$ 337,000	\$ 7,506,889	\$ 7,391,781	\$ 115,108
	Supplies and services	2,853,718	—	—	—	2,853,718	2,616,611	237,107
	Grants	119,000	—	—	—	119,000	119,000	—
	Purchase of fixed assets	143,437	—	—	—	143,437	119,902	23,535
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 10,286,044	\$ —	\$ —	\$ 337,000	\$ 10,623,044	\$ 10,247,294	\$ 375,750
	TOTAL 1981 (a)	\$ 9,081,063	\$ —	\$ —	\$ —	\$ 9,081,063	\$ 8,463,682	\$ 617,381

TRANSPORTATION
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
6	Urban Transportation							
	Financial Assistance							
	Manpower	\$ 331,900	\$ —	\$ —	\$ 51,400	\$ 383,300	\$ 383,101	\$ 199
	Supplies and services	421,745	—	—	545,600	967,345	931,896	35,449
	Grants	154,853,285	—	—	(550,000)	154,303,285	154,192,746	110,539
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	<u>\$155,606,930</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 47,000</u>	<u>\$155,653,930</u>	<u>\$155,507,743</u>	<u>\$ 146,187</u>
	TOTAL 1981	<u>\$123,503,853</u>	<u>\$ —</u>	<u>\$ 10,500,000</u>	<u>\$ —</u>	<u>\$134,003,853</u>	<u>\$133,161,392</u>	<u>\$ 842,461</u>
7	Surveys and Property							
	Acquisition							
	Manpower	\$ 1,217,343	\$ —	\$ —	\$ 72,730	\$ 1,290,073	\$ 1,242,954	\$ 47,119
	Supplies and services	828,500	—	—	(2,161)	826,339	921,766	(95,427)
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	21,600	—	—	2,161	23,761	23,761	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	<u>\$ 2,067,443</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 72,730</u>	<u>\$ 2,140,173</u>	<u>\$ 2,188,481</u>	<u>\$ (48,308)</u>
	TOTAL 1981 (a)	<u>\$ 1,687,103</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 25,000</u>	<u>\$ 1,712,103</u>	<u>\$ 1,692,813</u>	<u>\$ 19,290</u>
	Department Total 1982	<u>\$745,091,325(b)</u>	<u>\$ (1,987,405)(c)</u>	<u>\$ 47,543,000</u>	<u>\$ 4,650,930(d)</u>	<u>\$795,297,850</u>	<u>\$787,589,945</u>	<u>\$ 7,707,905</u>
	Department Total 1981 (a)	<u>\$556,627,554</u>	<u>\$ (829,967)(c)</u>	<u>\$ 26,570,000</u>	<u>\$ 1,886,360(d)</u>	<u>\$584,253,947</u>	<u>\$581,488,353</u>	<u>\$ 2,765,594</u>

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Net of \$6,410,929 transferred to Energy and Natural Resources under authority of the Public Service Administrative Transfers Act.

(c) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(d) Transferred from the salary contingency fund.

Statement No. 22.3

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.1	Executive Services							
1.1.1	Minister's office	\$ 240,685						
1.1.2	Chief deputy minister	372,303					\$ 228,572	
1.1.3	Deputy minister — engineering	201,796					358,948	
1.1.4	Deputy minister — regional transportation	226,528					230,009	
1.1.5	Assistant deputy minister — administration	91,155					265,414	
1.1.6	Assistant deputy minister — programme planning	90,676					95,821	
1.1.7	Legal services	43,356					136,124	
1.1.8	Programme evaluation	66,000					32,655	
1.2	Administrative Services						56,951	
1.2.1	Computer services	2,914,982						
1.2.2	Equipment and supply administration	1,309,324					2,927,683	
1.2.3	Finance and office services	1,971,278					1,259,008	
1.2.4	Personnel and management services	666,818					1,734,986	
1.2.5	Public communications	230,476					727,266	
1.2.6	Purchasing administration	244,274					224,624	
		8,669,651	\$ —	\$ —	\$ —	\$ 8,669,651	233,875	
2	Construction and Maintenance of Highways						8,511,936	\$ 157,715
2.1	Programme Support							
2.1.1	Regional administration	9,096,555					10,144,361	
2.1.2	Operational design	2,846,340					2,909,106	
2.1.3	Design engineering	1,759,030					2,092,471	
2.1.4	Contracts engineering	1,008,680					912,357	
2.1.5	Materials engineering	5,080,970					5,320,474	
2.1.6	Bridge and structural engineering	2,824,280					2,764,570	
2.2	Improvement of Primary Highway Systems							
2.2.1	Construction of primary highways	159,680,850					192,422,143	
2.2.2	Construction of bridges	23,986,190					23,977,382	
2.2.3	Construction of campsites and rest areas	945,900					864,905	
2.2.4	Construction of approach roads	1,820,560					1,109,364	
2.2.5	Construction of roads to provincial parks	4,012,750					2,759,948	
2.2.6	Construction of weigh scales	813,000					1,241,474	
2.3	Improvement of Rural-Local Highways							
2.3.1	Construction of secondary roads	85,428,820					81,845,467	
2.3.2	Construction of forestry roads	3,454,670					3,226,091	
2.3.3	Construction of bridges	14,339,265					14,798,379	
2.3.4	Special projects	5,179,320					5,031,794	
2.3.5	I.D. road reconstruction	34,546,095					44,973,405	
2.3.6	Irrigation bridges	1,109,845					1,380,233	
2.4	Financial Assistance for Rural-Local Highways							
2.4.1	Engineering support	535,000					638,006	
2.4.2	Grants to counties and municipal districts	34,071,400					33,969,671	
2.4.3	Grants to special areas	1,377,000					1,377,000	
2.4.4	Grants to towns and villages	8,000,000					8,021,460	

TRANSPORTATION
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
2.5	Maintenance of Primary Highway Systems							
2.5.1	Maintenance of primary highways	\$ 48,861,390					\$ 51,011,971	
2.5.2	Maintenance of bridges on primary highways	6,046,370					6,304,192	
2.6	Maintenance of Rural-Local Highways							
2.6.1	Maintenance of I.D. roads	10,913,990					14,508,651	
2.6.2	Maintenance of rural-local bridges	2,541,480					2,390,918	
2.6.3	Maintenance and operation of ferries	835,520					832,893	
2.7	Apprenticeship Training						2,014,045	
2.7.1	Staff development	2,261,733						
2.8	Rural Resource Roads						33,466,512	
2.8.1	Rural resource roads	35,922,184						
2.9	Pavement Rehabilitation							
2.9.1	Resurfacing and rehabilitation	34,842,246					36,339,648	
		<u>544,141,433</u>	<u>\$ (1,987,405)</u>	<u>\$ 47,543,000</u>	<u>\$ 4,119,000</u>	<u>\$593,816,028</u>	<u>588,648,891</u>	<u>\$ 5,167,137</u>
3	Construction and Operation of Rail Systems							
3.0.1	Alberta Resources Railway	12,000,000	—	—	—	12,000,000	10,157,810	1,842,190
4	Construction and Maintenance of Airport Facilities							
4.1	Programme Support							
4.1.1	Administration — airport construction	429,132					407,108	
4.1.2	Air transportation policy	330,561					321,350	
4.2	Construction of Airports						3,812,787	
4.2.1	Provincial airports	3,585,540					5,853,829	
4.2.2	Community projects	5,850,704					520	
4.2.3	Special projects	200,000						
4.3	Airport Maintenance Operations						1,743,698	
4.3.1	Provincial airports	1,726,674					188,498	
4.3.2	Forestry airports	197,213						
		<u>12,319,824</u>	<u>—</u>	<u>—</u>	<u>75,200</u>	<u>12,395,024</u>	<u>12,327,790</u>	<u>67,234</u>
5	Specialized Transportation Services							
5.1	Transportation Planning and Research						1,571,853	
5.1.1	Systems planning	1,588,938						
5.1.2	Programme development	397,860					302,151	
5.1.3	Applied research	550,000					527,697	
5.1.4	Library services	113,977					111,030	
5.2	Highway System User Services						3,171,960	
5.2.1	Traffic safety branch	3,286,297					520,738	
5.2.2	Motor Transport Board	449,319						
5.2.3	Motor Transport Secretariat	964,490					801,036	
5.2.4	Motor transport branch	2,935,163					3,240,107	
5.2.5	Weigh scale construction	—					722	
		<u>10,286,044</u>	<u>—</u>	<u>—</u>	<u>337,000</u>	<u>10,623,044</u>	<u>10,247,294</u>	<u>375,750</u>

Statement No. 22.3 (cont'd)

TRANSPORTATION
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
6	Urban Transportation							
	Financial Assistance							
6.1	Programme Support							
6.1.1	Administration — urban policy	\$ 556,930					\$ 583,057	
6.2	Financial Assistance — Capital							
6.2.1	Grants — public transit assistance	42,664,000					42,664,000	
6.2.2	Grants — arterial roadway assistance	38,430,000					38,430,000	
6.2.3	Grants — major continuous corridors	45,490,000					44,886,390	
6.2.4	Grants — railway and highway separation	7,500,000					7,500,000	
6.2.5	Grants — transportation management systems	3,079,000					3,079,000	
6.2.6	Grants — urban signing project	600,000					600,000	
6.3	Financial Assistance — Operating							
6.3.1	Research and development	1,500,000					1,475,029	
6.3.2	Grants — transit operating assistance	13,712,000					13,885,267	
6.3.3	Grants — primary highway maintenance assistance	2,075,000					2,405,000	
		<u>155,606,930</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 47,000</u>	<u>\$155,653,930</u>	<u>155,507,743</u>	<u>\$ 146,187</u>
7	Surveys and Property Acquisition							
7.2	Property Acquisition							
7.2.1	Administrative support	102,075					111,368	
7.2.2	Road surveys	1,553,044					1,639,780	
7.2.3	Land acquisition	324,813					333,558	
7.2.4	Compensation	87,511					103,775	
		<u>2,067,443</u>	<u>—</u>	<u>—</u>	<u>72,730</u>	<u>2,140,173</u>	<u>2,188,481</u>	<u>(48,308)</u>
	Department Total	<u>\$745,091,325(a)</u>	<u>\$ (1,987,405)(b)</u>	<u>\$ 47,543,000</u>	<u>\$ 4,650,930(c)</u>	<u>\$795,297,850</u>	<u>\$787,589,945</u>	<u>\$ 7,707,905</u>

(a) Net of \$6,410,929 transferred to Energy and Natural Resources under authority of the Public Service Administrative Transfers Act.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

TRANSPORTATION
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Taxes:		
Buses, mileage	\$ 1,390	\$ 1,390
Licenses:		
Motor Transport Branch:		
Certificates	3,058,802	1,090,953
Driving instructors	3,890	2,805
Driving school	2,540	3,260
Permits	4,406,401	3,941,201
	<u>7,471,633</u>	<u>5,038,219</u>
Fees and Permits:		
Airport	807,321	1,348,091
Road allowance leases	13,768	12,981
Snowplowing	10,190	10,171
Reallocation of airport terminal cost recoveries	(1,584,600)	1,584,600
	<u>(753,321)</u>	<u>2,955,843</u>
Government of Canada:		
Airport subsidy	85,800	161,763
Board of Transport Commissioners for Canada, for grade crossings	3,194,524	5,972,550
	<u>3,280,324</u>	<u>6,134,313</u>
Refunds of Expenditure:		
Previous years' refunds	837,613	665,439
Reimbursement of salaries and expenses	25,448	25,421
Sale of materials and blueprints	107,436	73,754
	<u>970,497</u>	<u>764,614</u>
From Revenue-Producing Assets:		
Rents	574,399	784,283
Sale of Assets:		
Materials, etc:		
Land	6,814	117,195
Miscellaneous:		
Compensation for land	28,188	33,760
Maps and photography	—	23,903
Other	896,967	48,429
	<u>925,155</u>	<u>106,092</u>
Total Revenue	<u>\$ 12,476,891</u>	<u>\$ 15,901,949</u>

SECTION 23

1981-82 PUBLIC ACCOUNTS

TREASURY

Departmental Support Services
Statistical Services
Revenue Collection and Rebates
Financial Management, Planning and Central Services
Public Debt Service
Public Service Pension Policy
Salary Contingency

The Ministry is responsible for the collection, management, control and reporting of revenue and expenditure; borrowing, investments, cash management, financial and budgetary procedures of the Crown, including the Alberta Heritage Savings Trust Fund; fiscal and economic planning; the development of tax policies, and administration of corporate taxation and business incentives.

The Alberta Government Pension Boards are responsible for reviewing and advising the government on public pension plan policies and the adjudication of pension appeals.

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TREASURY
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services	\$ 2,157,020	\$ —	\$ —	\$ 50,500	\$ 2,207,520	\$ 2,116,545	\$ 90,975
2	Statistical Services	2,122,100	—	—	—	2,122,100	1,844,210	277,890
3	Revenue Collection and Rebates	36,947,700	—	—	300,000	37,247,700	36,259,635	988,065
4	Financial Management, Planning and Central Services							
4.1	Financial Management and Planning	24,124,000	—	—	—	24,124,000	24,243,184	(119,184)
4.2	Employee Insurance and Compensation	6,271,000	—	2,300,000	140,725	8,711,725	8,370,369	341,356
		30,395,000	—	2,300,000	140,725	32,835,725	32,613,553	222,172
5	Public Debt Service	21,653,300	(185,389)	435,389	16,000	21,919,300	21,895,516	23,784
	Department Total	93,275,120	(185,389)	2,735,389	507,225(c)	96,332,345	94,729,459	1,602,886
6	Public Service Pension Policy	326,883	—	—	10,000(c)	336,883	321,438	15,445
7	Salary Contingency	67,000,000	—	—	(59,757,377)	7,242,623	—	7,242,623
	GRAND TOTAL 1982	\$160,602,003	\$ (185,389)(b)	\$ 2,735,389	\$(59,240,152)	\$103,911,851	\$ 95,050,897	\$ 8,860,954
	GRAND TOTAL 1981(a)	\$225,877,781	\$ (104,282)(b)	\$ 6,872,066	\$(48,413,280)	\$184,232,285	\$176,177,570	\$ 8,054,715

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

TREASURY
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services							
	Manpower	\$ 1,512,600	\$ —	\$ —	\$ 50,500	\$ 1,563,100	\$ 1,548,813	\$ 14,287
	Supplies and services	572,400	—	—	—	572,400	506,755	65,645
	Grants	22,400	—	—	—	22,400	17,732	4,668
	Purchase of fixed assets	11,700	—	—	—	11,700	8,679	3,021
	Other	37,920	—	—	—	37,920	34,566	3,354
	TOTAL 1982	\$ 2,157,020	\$ —	\$ —	\$ 50,500	\$ 2,207,520	\$ 2,116,545	\$ 90,975
	TOTAL 1981 (a)	\$ 1,616,970	\$ —	\$ 160,000	\$ 45,000	\$ 1,821,970	\$ 1,890,062	\$ (68,092)
2	Statistical Services							
	Manpower	\$ 1,419,000	\$ —	\$ —	\$ —	\$ 1,419,000	\$ 1,262,566	\$ 156,434
	Supplies and services	701,100	—	—	—	701,100	580,165	120,935
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	2,000	—	—	—	2,000	1,479	521
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 2,122,100	\$ —	\$ —	\$ —	\$ 2,122,100	\$ 1,844,210	\$ 277,890
	TOTAL 1981 (a)	\$ 1,595,200	\$ —	\$ —	\$ 55,000	\$ 1,650,200	\$ 1,622,902	\$ 27,298
3	Revenue Collection and Rebates							
	Manpower	\$ 3,479,400	\$ —	\$ —	\$ 350,000	\$ 3,829,400	\$ 3,778,118	\$ 51,282
	Supplies and services	5,434,400	—	—	402,000	5,836,400	5,611,761	224,639
	Grants	28,001,000	—	—	(575,000)	27,426,000	26,725,839	700,161
	Purchase of fixed assets	32,900	—	—	98,000	130,900	126,365	4,535
	Other	—	—	—	25,000	25,000	17,552	7,448
	TOTAL 1982	\$ 36,947,700	\$ —	\$ —	\$ 300,000	\$ 37,247,700	\$ 36,259,635	\$ 988,065
	TOTAL 1981 (a)	\$ 32,922,800	\$ —	\$ —	\$ —	\$ 32,922,800	\$ 30,576,414	\$ 2,346,386
4	Financial Management, Planning and Central Services							
	Manpower	\$ 11,058,900	\$ —	\$ 125,000	\$ (149,275)	\$ 11,034,625	\$ 11,024,738	\$ 9,887
	Supplies and services	15,508,600	—	925,000	285,000	16,718,600	16,810,525	(91,925)
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	71,500	—	—	—	76,500	73,874	2,626
	Other	3,756,000	—	1,250,000	5,000	5,006,000	4,704,416	301,584
	TOTAL 1982	\$ 30,395,000	\$ —	\$ 2,300,000	\$ 140,725	\$ 32,835,725	\$ 32,613,553	\$ 222,172
	TOTAL 1981 (a)	\$ 25,306,441	\$ —	\$ —	\$ —	\$ 25,306,441	\$ 20,451,524	\$ 4,854,917
5	Public Debt Service							
	Manpower	\$ 141,400	\$ —	\$ —	\$ 16,000	\$ 157,400	\$ 151,643	\$ 5,757
	Supplies and services	34,700	—	—	(600)	34,100	22,894	11,206
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	1,200	—	—	600	1,800	1,754	46
	Other	21,476,000	(185,389)	435,389	—	21,726,000	21,719,225	6,775
	TOTAL 1982	\$ 21,653,300	\$ (185,389)	\$ 435,389	\$ 16,000	\$ 21,919,300	\$ 21,895,516	\$ 23,784
	TOTAL 1981	\$ 21,645,300	\$ —	\$ —	\$ 6,500	\$ 21,651,800	\$ 21,837,189	\$ (185,389)
	Department Total 1982	\$ 93,275,120	\$ (185,389)	\$ 2,735,389	\$ 507,225(c)	\$ 96,332,345	\$ 94,729,459	\$ 1,602,886
	Department Total 1981 (a)	\$ 83,086,711	\$ —	\$ 160,000	\$ 106,500(c)	\$ 83,353,211	\$ 76,378,091	\$ 6,975,120

TREASURY
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
6	Public Service Pension Policy							
	Manpower	\$ 233,593	\$ —	\$ —	\$ 10,000	\$ 243,593	\$ 237,885	\$ 5,708
	Supplies and services	93,290	—	—	(3,220)	90,070	80,333	9,737
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	—	—	—	3,220	3,220	3,220	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 326,883	\$ —	\$ —	\$ 10,000(c)	\$ 336,883	\$ 321,438	\$ 15,445
	TOTAL 1981 (a)	\$ 96,791,070	\$ (104,282)	\$ 1,712,066	\$ —	\$ 98,398,854	\$ 99,799,479	\$ (1,400,625)
7	Salary Contingency							
	Manpower	\$ 67,000,000	\$ —	\$ —	\$(59,757,377)	\$ 7,242,623	\$ —	\$ 7,242,623
	Supplies and services	—	—	—	—	—	—	—
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 67,000,000	\$ —	\$ —	\$(59,757,377)	\$ 7,242,623	\$ —	\$ 7,242,623
	TOTAL 1981	\$ 46,000,000	\$ —	\$ 5,000,000	\$(48,519,780)	\$ 2,480,220	\$ —	\$ 2,480,220
	Grand Total 1982	\$160,602,003	\$ (185,389)(b)	\$ 2,735,389	\$(59,240,152)	\$103,911,851	\$ 95,050,897	\$ 8,860,954
	Grand Total 1981 (a)	\$225,877,781	\$ (104,282)(b)	\$ 6,872,066	\$(48,413,280)	\$184,232,285	\$176,177,570	\$ 8,054,715

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

TREASURY
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Provincial Treasurer's office	\$ 160,620						
1.0.2	Deputy Provincial Treasurer's office	651,300					\$ 172,802	
1.0.3	Administrative support	1,345,100					535,583	
		<u>2,157,020</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 50,500</u>	<u>\$ 2,207,520</u>	<u>1,408,160</u>	
							<u>2,116,545</u>	<u>\$ 90,975</u>
2	Statistical Services							
2.0.1	Statistical production	579,200						
2.0.2	Models and technical services	601,000					529,265	
2.0.3	Information services	517,600					434,476	
2.0.4	Administrative support	140,700					541,993	
2.0.5	Land related information systems	283,600					162,778	
		<u>2,122,100</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>2,122,100</u>	<u>175,698</u>	
							<u>1,844,210</u>	<u>277,890</u>
3	Revenue Collection and Rebates							
3.0.1	Revenue administration	1,558,700						
3.0.2	Rebates	28,516,000					1,556,695	
3.0.3	Corporate tax administration	6,873,000					27,289,990	
		<u>36,947,700</u>	<u>—</u>	<u>—</u>	<u>300,000</u>	<u>37,247,700</u>	<u>7,412,950</u>	
							<u>36,259,635</u>	<u>988,065</u>
4	Financial Management, Planning and Central Services							
4.1	Financial Management and Planning							
4.1.1	Office of the Controller	15,022,900						
4.1.2	Budget bureau	860,700					14,879,868	
4.1.3	Fiscal policy and economic analysis	770,300					834,452	
4.1.4	Corporate management services	182,900					909,593	
4.1.5	Finance	4,077,200					197,889	
4.1.6	Government insurance and risk management	3,210,000					3,863,838	
4.2	Employee Insurance and Compensation						3,557,544	
4.2.1	Workers' compensation — government employees	2,200,000						
4.2.2	Retiring gratuity	6,000					3,134,124	
4.2.3	Long term disability income	4,065,000					5,700	
4.2.4	Previous years' unemployment insurance	—					5,089,821	
		<u>30,395,000</u>	<u>—</u>	<u>2,300,000</u>	<u>140,725</u>	<u>32,835,725</u>	<u>140,724</u>	
							<u>32,613,553</u>	<u>222,172</u>

TREASURY
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
5	Public Debt Service							
5.0.1	Debt issue and service charges	\$ 8,000					\$ 4,036	
5.0.2	Debt interest	21,468,000					21,715,189	
5.0.3	Administrative support	177,300					176,291	
		<u>21,653,300</u>	<u>\$ (185,389)</u>	<u>\$ 435,389</u>	<u>\$ 16,000</u>	<u>\$ 21,919,300</u>	<u>21,895,516</u>	<u>\$ 23,784</u>
	Department Total	<u>93,275,120</u>	<u>(185,389)</u>	<u>2,735,389</u>	<u>507,225(b)</u>	<u>96,332,345</u>	<u>94,729,459</u>	<u>1,602,886</u>
6	Public Service Pension Policy							
6.0.1	Office of the Chairman	326,883	—	—	10,000(b)	336,883	321,438	15,445
7	Salary Contingency	67,000,000	—	—	(59,757,377)	7,242,623	—	7,242,623
	Grand Total	<u>\$160,602,003</u>	<u>\$ (185,389)(a)</u>	<u>\$ 2,735,389</u>	<u>\$(59,240,152)</u>	<u>\$103,911,851</u>	<u>\$ 95,050,897</u>	<u>\$ 8,860,954</u>

(a) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

TREASURY
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
Taxes:		
Gasoline and fuel oil	\$ 6,535,973	\$ 6,006,892
Income taxes:		
Corporate income	685,176,215	643,541,902
Corporate small business deductions	(70,818,956)	(56,278,425)
Corporate royalty tax rebates and credits, including administration fees	(198,641,462)	(152,545,077)
Individual income	1,369,052,511	977,315,618
Individual renter assistance credits, royalty tax rebates and credits, including administration fees	(46,353,319)	(39,679,747)
Insurance Corporation Tax Act	28,153,119	24,054,061
Pari-mutuel	11,265,109	9,709,912
Tobacco	26,663,233	24,374,251
Tax on 1971 undistributed income	264,060	3,607,734
	<u>1,811,296,483</u>	<u>1,440,107,121</u>
Fees and Permits:		
Alberta Municipal Financing Corporation	180,000	168,000
Brazeau development leases	—	(99,412)
	<u>180,000</u>	<u>68,588</u>
Utility and Trading Profits:		
Alberta Liquor Control Board	187,500,000	217,300,000
Treasury Branches	1,000,000	10,500,000
Revolving funds	382,281	3,659
	<u>188,882,281</u>	<u>227,803,659</u>
Government of Canada:		
Alberta north interim agreement	3,304,466	5,012,659
DREE nutritive processing assistance	1,709,298	1,015,905
Energy resources research	24,000,000	24,000,000
Excise and Fuel Oil Tax Act	203,856	176,844
Oil export charge	160,951,235	35,000,000
Subsidies:		
Debt allowance	405,375	405,375
Government and legislation	240,000	240,000
Population	1,727,040	1,588,160
Transfer of natural resources	1,125,000	1,125,000
	<u>193,666,270</u>	<u>68,563,943</u>
Refunds of Expenditure:		
Defaulted debts collected	143,278	115,947
General Government insurance recoveries (third party liability recoveries)	394,889	193,384
Insurance premium recoveries	707,969	909,607
Insurance settlements for write-offs	49,828	4,171
Long term disability income continuance plan	9,875	18,255
Previous years' refunds	102,359	2,836,703
	<u>1,408,198</u>	<u>4,078,067</u>

TREASURY
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
From Revenue-Producing Assets:		
Interest:		
Advances to Alberta Government Telephones Commission	\$ 86,722	\$ 105,217
Advances to Alberta Opportunity Company	199,252	416,923
Advances under the Alberta pioneer repair programme	4,187,813	5,237,825
Advances to Alberta Resources Railway Corporation	1,839,529	1,421,342
Advances under the senior citizens home improvement programme	99,979	233,286
Advances to students unions, buildings	237,590	244,612
Advances under the Municipal Capital Expenditure Loans Act	36,087	81,738
Advances under the Municipal Land Loans Act	1,909,315	1,985,522
Advances under the Rural Electrification Revolving Fund Act	918,522	741,333
Bank balances and deposits in Consolidated Cash	41,109,426	61,092,450
Investment Trust Fund	398,013	264,373
Brazeau River development costs		
General trust investments and deposits in Consolidated Cash	8,224,003	6,314,869
Investment Trust Fund	3,189,242	2,655,713
Land Purchase Fund	190,442,242	183,260,234
Term deposits	83,107,131	87,033,929
Marketable securities	5,925,764	6,504,339
Sinking fund earnings	22,386	58,338
Student loans	212,382	1,161,392
Various loans and advances	(7,364,995)	287,847
Gains (losses) on sale of investments	334,780,403	359,101,282
Pension Acts:		
Local Authorities Pension Act	—	79,791,755
M.L.A. Pension Act	—	265,818
Public Service Management Pension Act	—	8,818,863
Public Service Pension Act	—	42,573,163
Special Forces Pension Act	—	11,922,205
Universities Academic Pension Act	—	18,534,560
	—	161,906,364
Miscellaneous:		
Alberta Heritage Savings Trust Fund administration fees	1,586,000	1,279,700
Bad debt cost recoveries	1,270	19,947
Outstanding cheques	591,806	431,013
Public Service Pension Board	6,214	9,934
Other	304,453	254,983
	2,489,743	1,995,577
Total Revenue	\$2,532,703,378	\$2,263,624,601

SECTION 24

1981-82 PUBLIC ACCOUNTS

UTILITIES AND TELEPHONES

Departmental Support Services
Gas Utility Development
Natural Gas Price Protection for Albertans
Electric Utility Development

The Ministry is responsible for the supervision of the services of certain essential utilities which affect the daily lives of Albertans. These services relate primarily to electricity, natural gas and telephones.

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Statement No.

24.1	Expenditure by Programme and Sub-Programme
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UTILITIES AND TELEPHONES
STATEMENT OF EXPENDITURE BY
PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided				Total Authorized	Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers			
1	Departmental Support Services	\$ 2,149,060	\$ —	\$ 55,000	\$ —	\$ 2,204,060	\$ 2,078,109	\$ 125,951
2	Gas Utility Development							
2.1	Financial Assistance for Natural Gas Development	38,840,000	—	—	—	38,840,000	38,824,991	15,009
2.2	Engineering and Technical Support Services	2,034,905	—	—	(92,000)	1,942,905	1,588,117	354,788
2.3	Gas Alberta	2,309,244	—	—	80,000	2,389,244	2,383,598	5,646
2.4	Finance and Business Advisory Services	605,810	—	—	12,000	617,810	612,952	4,858
		<u>43,789,959</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>43,789,959</u>	<u>43,409,658</u>	<u>380,301</u>
3	Natural Gas Price Protection for Albertans	12,368,245	—	—	—	12,368,245	2,085,575	10,282,670
4	Electric Utility Development							
4.1	Electric Development Services	1,098,877	—	—	—	1,098,877	1,009,716	89,161
4.2	Financial Assistance for Electric Development	2,052,500	—	—	—	2,052,500	1,322,292	730,208
		<u>3,151,377</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>3,151,377</u>	<u>2,332,008</u>	<u>819,369</u>
	TOTAL 1982	\$ 61,458,641(b)	\$ —	\$ 55,000	\$ —	\$ 61,513,641	\$ 49,905,350	\$ 11,608,291
	TOTAL 1981 (a)	<u>\$182,709,129</u>	<u>\$ —</u>	<u>\$ 37,115,000</u>	<u>\$ 71,500(c)</u>	<u>\$219,895,629</u>	<u>\$145,173,617</u>	<u>\$ 74,722,012</u>

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Includes \$169,250 transferred from Education under authority of the Public Service Administrative Transfers Act.

(c) Transferred from the salary contingency fund.

UTILITIES AND TELEPHONES
STATEMENT OF EXPENDITURE BY
PROGRAMME AND OBJECT

Statement No. 24.2

Vote	Programme/Object	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
1	Departmental Support Services							
	Manpower	\$ 1,265,985	\$ —	\$ 30,240	\$ 105,000	\$ 1,401,225	\$ 1,372,348	\$ 28,877
	Supplies and services	741,327	—	18,760	(105,000)	655,087	568,873	86,214
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	67,050	—	—	—	73,050	68,848	4,202
	Other	74,698	—	6,000	—	74,698	68,040	6,658
	TOTAL 1982	\$ 2,149,060	\$ —	\$ 55,000	\$ —	\$ 2,204,060	\$ 2,078,109	\$ 125,951
	TOTAL 1981 (a)	\$ 1,518,427	\$ —	\$ 700,000	\$ 71,500	\$ 2,289,927	\$ 2,212,195	\$ 77,732
2	Gas Utility Development							
	Manpower	\$ 1,556,526	\$ —	\$ —	\$ 63,000	\$ 1,619,526	\$ 1,609,035	\$ 10,491
	Supplies and services	1,807,900	—	—	(63,000)	1,744,900	4,355,763	(2,610,863)
	Grants	40,417,933	—	—	—	40,417,933	37,438,456	2,979,477
	Purchase of fixed assets	7,600	—	—	—	7,600	6,404	1,196
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 43,789,959	\$ —	\$ —	\$ —	\$ 43,789,959	\$ 43,409,658	\$ 380,301
	TOTAL 1981 (a)	\$ 24,204,409	\$ —	\$ 29,415,000	\$ —	\$ 53,619,409	\$ 53,273,346	\$ 346,063
3	Natural Gas Price Protection for Albertans							
	Manpower	\$ 221,995	\$ —	\$ —	\$ 25,000	\$ 246,995	\$ 237,299	\$ 9,696
	Supplies and services	142,750	—	—	(35,000)	107,750	100,829	6,921
	Grants	12,000,000	—	—	(33,000)	11,967,000	1,703,611	10,263,389
	Purchase of fixed assets	3,500	—	—	43,000	46,500	43,836	2,664
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 12,368,245	\$ —	\$ —	\$ —	\$ 12,368,245	\$ 2,085,575	\$ 10,282,670
	TOTAL 1981	\$154,102,616	\$ —	\$ 7,000,000	\$ —	\$161,102,616	\$ 87,484,229	\$ 73,618,387
4	Electric Utility Development							
	Manpower	\$ 730,097	\$ —	\$ —	\$ —	\$ 730,097	\$ 662,918	\$ 67,179
	Supplies and services	368,480	—	—	(20,000)	348,480	328,479	20,001
	Grants	2,052,500	—	—	—	2,052,500	1,322,098	730,402
	Purchase of fixed assets	300	—	—	20,000	20,300	18,513	1,787
	Other	—	—	—	—	—	—	—
	TOTAL 1982	\$ 3,151,377	\$ —	\$ —	\$ —	\$ 3,151,377	\$ 2,332,008	\$ 819,369
	TOTAL 1981 (a)	\$ 2,883,677	\$ —	\$ —	\$ —	\$ 2,883,677	\$ 2,203,847	\$ 679,830
	Department Total 1982	\$ 61,458,641(b)	\$ —	\$ 55,000	\$ —	\$ 61,513,641	\$ 49,905,350	\$ 11,608,291
	Department Total 1981 (a)	\$182,709,129	\$ —	\$ 37,115,000	\$ 71,500(c)	\$219,895,629	\$145,173,617	\$ 74,722,012

(a) The 1981 comparative figures have been restated where necessary to conform to the 1982 presentation.

(b) Includes \$169,250 transferred from Education under authority of the Public Service Administrative Transfers Act.

(c) Transferred from the salary contingency fund.

UTILITIES AND TELEPHONES
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	\$ 138,139					\$ 136,962	
1.0.2	Associate minister — telephones	125,673					130,829	
1.0.3	Deputy minister's office	244,371					227,370	
1.0.4	Special projects branch	137,382					165,825	
1.0.5	Assistant deputy minister — gas utility division	83,074					89,811	
1.0.6	Assistant deputy minister — finance and planning	85,242					94,134	
1.0.7	Communications policy branch	233,730					201,322	
1.0.8	Natural gas audit services	64,789					65,023	
1.0.9	Administrative support	437,576					422,054	
1.0.10	Development and training branch	148,759					121,799	
1.0.11	Records management	281,075					255,316	
1.0.12	Alberta Educational Communications Authority	169,250					167,664	
		<u>2,149,060</u>	<u>\$ —</u>	<u>\$ 55,000</u>	<u>\$ —</u>	<u>\$ 2,204,060</u>	<u>2,078,109</u>	<u>\$ 125,951</u>
2	Gas Utility Development							
2.1	Financial Assistance for Natural Gas Development							
2.1.1	Distribution system construction grants	20,000,000					23,178,878	
2.1.2	Gas transportation grants	8,000,000					6,928,037	
2.1.3	R.M.O. station grants	1,660,000					1,009,599	
2.1.4	Catholic protection grants	250,000					51,007	
2.1.5	Operating equipment grants	25,000					17,461	
2.1.6	Leak detection grants	20,000					7,942	
2.1.7	Replacement pipe grants	7,140,000					5,414,632	
2.1.8	Other special grants	903,000					1,463,606	
2.1.9	Propane oil tank grants	2,000					288	
2.1.10	Utilities officers grants	840,000					753,542	
2.2	Engineering and Technical Support Services							
2.2.1	Gas distribution administration	244,046					132,634	
2.2.2	E.R.C.B. inspection fees	500,000					406,974	
2.2.3	Gas distribution operations	795,789					513,610	
2.2.4	Gas distribution construction	495,070					534,898	
2.3	Gas Alberta							
2.3.1	Gas Alberta administration	85,814					65,263	
2.3.2	Gas Alberta financial services	645,497					773,333	
2.3.3	Gas Alberta transportation allowance	1,577,933					1,545,003	
2.4	Finance and Business Advisory Services							
2.4.1	Business and grants section	343,613					341,165	
2.4.2	Gas loans and guarantee administration	262,197					271,786	
		<u>43,789,959</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>43,789,959</u>	<u>43,409,658</u>	<u>380,301</u>

Statement No. 24.3 (cont'd)

UTILITIES AND TELEPHONES
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
3	Natural Gas Price Protection for Albertans							
3.0.1	Administrative support	\$ 368,245						
3.0.3	Remote area heating grants	12,000,000					\$ 381,964	
		<u>12,368,245</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 12,368,245</u>	<u>1,703,611</u>	
4	Electric Utility Development						2,085,575	\$ 10,282,670
4.1	Electric Development Services							
4.1.1	Administrative support	94,128						
4.1.2	R.E.A. accounting services	700,435					76,290	
4.1.3	R.E.A. financial and technical services	304,314					660,295	
4.2	Financial Assistance for Electric Development						273,131	
4.2.1	R.E.A. reconstruction grants	1,000,000						
4.2.2	R.E.A. reserve grants	800,000					177,444	
4.2.3	Grants for generating plants	50,000					960,593	
4.2.4	Grants for isolated communities	202,500					3,215	
		<u>3,151,377</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>3,151,377</u>	<u>181,040</u>	
Department Total		<u>\$ 61,458,641(a)</u>	<u>\$ —</u>	<u>\$ 55,000</u>	<u>\$ —</u>	<u>\$ 61,513,641</u>	<u>2,332,008</u>	<u>819,369</u>
							<u>\$ 49,905,350</u>	<u>\$ 11,608,291</u>

(a) Includes \$169,250 transferred from Education under authority of the Public Service Administrative Transfers Act.

UTILITIES AND TELEPHONES
REVENUE
FOR THE YEAR ENDED MARCH 31, 1982

	<u>1982</u>	<u>1981</u>
Refunds of Expenditure:		
Previous years' refunds	<u>\$1,189,080</u>	<u>\$1,729,887</u>
Total Revenue	<u><u>\$1,189,080</u></u>	<u><u>\$1,729,887</u></u>

SECTION 25

1981-82 PUBLIC ACCOUNTS

SUPPLEMENTARY INFORMATION REQUIRED BY LEGISLATION OR BY DIRECTION OF THE PROVINCIAL TREASURER

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25.1	Statement of Remissions, Compromises and Write-offs for the Year Ended March 31, 1982	25.2
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STATEMENT OF REMISSIONS, COMPROMISES AND WRITE-OFFS FOR THE YEAR ENDED MARCH 31, 1982

The following statement has been prepared pursuant to section 28 of the Financial Administration Act. The statement includes all remissions, compromises and write-offs made or approved during the fiscal year except for the remission referred to in note 1.

Remissions under section 26 of the Financial Administration Act:		\$ 300,000
Incentive loan — Alberta Opportunity Company		
Taxes and fees payable to the Government:		
Alberta Income Tax Act	\$7,897,139	
Department of Housing and Public Works Act	139,600	
Land Titles Act	24,569	
Commissioners for Oaths Act	20,740	
Criminal Injuries Compensation Act	1,780	
		8,083,828
Fines payable to the Government:		
Motor Vehicle Administration Act	94,036	
Liquor Control Act	57,369	
Highway Traffic Act	19,516	
Summary Convictions Act	19,104	
Public Health Act	860	
Litter Act	675	
Wildlife Act	590	
Petty Trespass Act	446	
Municipal bylaws	330	
Fuel Oil Administration Act	230	
Alberta fisheries regulations	100	
Fire Prevention Act	100	
Off-highway Vehicle Act	45	
		193,401
Total remissions		8,577,229
Compromises under section 27 of the Financial Administration Act:		
Implemented Guarantees, Loans and Advances:		
Judgement debts	7,514	
Agricultural Societies Act	1,690	
Students Loan Fund	997	
		10,201
Other Accounts Receivable:		
Motor Vehicle Accident Claims Fund	19,082	
Timber royalties	12,434	
Hospital maintenance charges	7,456	
Motor vehicle licence fees	583	
Repair costs	90	
Parking charges	88	
		39,733
Total compromises		49,934

Statement No. 25.1 (cont'd)

Write-offs under section 27 of the Financial Administration Act:
Implemented Guarantees, Loans and Advances:

Co-operative Marketing Associations and Rural Utilities Guarantee Act	\$2,965,970
Native Co-operative Guarantee Act	1,460,551
Alberta Export Agency	764,936
Agricultural development loans	130,455
Cow-calf Producers' Advance Regulations	55,530
Judgement debts	49,357
Feeder Associations Guarantee Act	42,142
Alberta Livestock Loan Guarantee Regulations	16,129
Accountable advances	1,150

\$5,486,220

Departmental Accounts Receivable:

Social Services and Community Health	4,411,819
Solicitor General	50,911
Attorney General	11,913
Energy and Natural Resources	11,433
Municipal Affairs	4,364
Advanced Education and Manpower	4,066
Transportation	3,702
Treasury	3,380
Labour	2,413
Education	1,825
Agriculture	638
Government Services	448
Culture	422
Executive Council	25
Environment	12

4,507,371

Regulated Funds and Agencies — Accounts and Loans Receivable:

Alberta Government Telephones Commission	8,738,026
Motor Vehicle Accident Claims Fund	3,547,961
Treasury Branches of Alberta	2,498,664
Alberta Opportunity Company	2,174,081
Health Care Insurance Fund	1,526,556
Alberta Agricultural Development Corporation	956,459
Workers' Compensation Board	728,466
Students Finance Board	252,378
Alberta Home Mortgage Corporation	211,349
Alberta Housing Corporation	64,818
Students Loan Fund	11,721
Alberta Hail and Crop Insurance Corporation	11,129
Alberta Liquor Control Board	5,766
Rural Electrification Revolving Fund	2,747
Improvement Districts' Trust Account	2,283
Homestead Lease Loan Fund	936

20,733,340

Total write-offs

30,726,931

Total remissions, compromises and write-offs

\$39,354,094

Note 1 The amounts of the remissions in respect of the Income Tax on Provincial Social Assistance Payments, 1980 Remission Regulation, Order-In-Council 126/82, and of the Income Tax on Benefits and Allowances to Employees in Isolated Posts, 1981 Remission Amendment Regulation, Order-In-Council 518/81, are not determinable.

STATEMENT OF LIABILITIES RECORDED IN THE ACCOUNTS
FOR THE YEAR ENDED MARCH 31, 1982 FOR WHICH
AUTHORITY WAS INSUFFICIENT AND WHICH WILL BE PAID
AND CHARGED AGAINST A SUPPLY VOTE FOR THE FOLLOWING
FISCAL YEAR

<u>Department</u>	<u>Vote No.</u>	<u>Programme</u>	Amount by which Authority was Insufficient <u>Vote</u>	<u>Department</u>
Agriculture	2	Production Assistance	\$ 4,899,819	\$ 4,899,819
Government Services	5	Public Affairs	807,051	807,051
Hospitals and Medical Care	1	Departmental Support Services	133,683	133,683
Solicitor General	2	Correctional Services	536,293	536,293
Transportation	7	Surveys and Property Acquisition	48,308	48,308
Total				\$ 6,425,154

Statement No. 25.3

**STATEMENT OF SPECIAL WARRANTS ISSUED AND
PAYMENTS MADE UNDER THE AUTHORITY PROVIDED
FOR THE YEAR ENDED MARCH 31, 1982**

The following statement has been prepared pursuant to section 43 of the Financial Administration Act. The statement includes all special warrants issued during the fiscal year.

<u>Vote No.</u>	<u>Department/Programme</u>	<u>Special Warrant No.</u>	<u>Amount Authorized</u>	<u>Amount Expended</u>
	LEGISLATIVE ASSEMBLY			
1	SUPPORT TO THE LEGISLATIVE ASSEMBLY			
	To provide funds for the November 18, 1981 fellowship dinner in honour of Dr. R. Ivany hosted by the Speaker of the Legislative Assembly	O.C. 107/82	\$ 12,039	\$ 12,039
	TOTAL VOTE 1		<u>12,039</u>	<u>12,039</u>
3	OFFICE OF THE OMBUDSMAN			
	To provide funds required to cover extra expenses and wages incurred as a result of ministerial order to investigate Alberta Hospital, Edmonton and Ombudsman's international work	O.C. 224/82	27,000	11,382
	TOTAL VOTE 3		<u>27,000</u>	<u>11,382</u>
4	OFFICE OF THE CHIEF ELECTORAL OFFICER			
	To acquire forms prescribed under the Election Act. To provide funds to conduct the 1981 general enumeration	O.C. 776/81	3,800,388	3,000,116
	TOTAL VOTE 4		<u>3,800,388</u>	<u>3,000,116</u>
			<u>\$ 3,839,427</u>	<u>\$ 3,023,537</u>
	ADVANCED EDUCATION AND MANPOWER			
1	DEPARTMENTAL SUPPORT SERVICES			
	To provide for increased activity in departmental support services and minister's committees	O.C. 186/82	\$ 450,000	\$ 450,000
	TOTAL VOTE 1		<u>450,000</u>	<u>450,000</u>
2	ASSISTANCE TO HIGHER AND FURTHER EDUCATIONAL INSTITUTIONS			
	To provide funding to Grande Prairie Regional College in support of the nursing education programmes	O.C. 924/81	456,000	295,000
	To provide english language training for refugees in 1981-82	O.C. 111/82	850,000	850,000
	To provide supplementary funding for the Advanced Education and Manpower 1980's Endowment Fund	O.C. 185/82	3,500,000	3,500,000
	To provide funds for planning, development and capital acquisitions required to accommodate the transition of NAIT, SAIT and the New Trades and Technical Institute to board governance	O.C. 225/82	2,856,500	2,856,500
	TOTAL VOTE 2		<u>7,662,500</u>	<u>7,501,500</u>

<u>Vote No.</u>	<u>Department/Programme</u>	<u>Special Warrant No.</u>	<u>Amount Authorized</u>	<u>Amount Expended</u>
	ADVANCED EDUCATION AND MANPOWER (cont'd)			
3	MANPOWER DEVELOPMENT AND TRAINING ASSISTANCE			
	To provide funds required for the 1981-82 summer temporary employment programme	O.C. 715/81	\$ 4,800,000	\$ 4,800,000
	To provide funds required for supplementary funding of the native outreach placement programme	O.C. 226/82	266,534	—
	TOTAL VOTE 3		<u>5,066,534</u>	<u>4,800,000</u>
			<u>\$ 13,179,034</u>	<u>\$ 12,751,500</u>
	AGRICULTURE			
1	DEPARTMENTAL SUPPORT SERVICES			
	To provide class "A" fair capital grants to Red Deer, Grande Prairie, and Camrose	O.C. 888/81	\$ 8,192,200	\$ 8,192,200
	To provide agricultural societies with a refund of a portion of pari-mutuel tax collected under section 7(2) of the Amusement Act, for the 1981 racing season	O.C. 197/82	4,962,000	4,962,000
	TOTAL VOTE 1		<u>13,154,200</u>	<u>13,154,200</u>
2	PRODUCTION ASSISTANCE			
	To provide a voluntary producer contributory assured returns programme for hogs. The programme will be operated by the Alberta Pork Producers Marketing Board and will commence July 1, 1981 and continue until March 31, 1985	O.C. 675/81	10,000,000	10,000,000
	To provide an extension of the Alberta emergency stop-loss programme for hogs to June 30, 1981	O.C. 676/81	7,050,000	5,074,964
	To provide a beef cattle and sheep support programme	O.C. 3/82	133,200,000	133,200,000
	To provide funds required for the feed freight assistance programme to alleviate feed shortages in those areas of the Province where the production of forage crops was seriously reduced by drought conditions in 1981	O.C. 155/82	2,800,000	1,659,189
	TOTAL VOTE 2		<u>153,050,000</u>	<u>149,934,153</u>
3	MARKETING ASSISTANCE			
	To provide Alberta's share of federal-provincial financial arrangements re: Canadian Co-operative Implements Limited	O.C. 198/82	1,575,000	787,500
	Less: capitalized as a voted non-budgetary disbursement		<u>1,575,000</u>	<u>787,500</u>
	TOTAL VOTE 3		<u>—</u>	<u>—</u>
4	RURAL DEVELOPMENT ASSISTANCE			
	To provide funds to allow for an increased number of projects, as a result of the expanded Canada/Alberta nutritive processing agreement	O.C. 929/81	1,800,000	943,304
	TOTAL VOTE 4		<u>1,800,000</u>	<u>943,304</u>

SUPPLEMENTARY INFORMATION

Statement No. 25.3 (cont'd)

<u>Vote No.</u>	<u>Department/Programme</u>	<u>Special Warrant No.</u>	<u>Amount Authorized</u>	<u>Amount Expended</u>
	AGRICULTURE (cont'd)			
5	AGRICULTURAL DEVELOPMENT LENDING ASSISTANCE			
	To provide funds required due to increases in lending volume and interest rates to enable the Alberta Agricultural Development Corporation to continue its present and planned programmes through to March 31, 1982	O.C. 114/82	\$ 5,000,000	\$ 5,000,000
	TOTAL VOTE 5		5,000,000	5,000,000
			\$173,004,200	\$169,031,657
	ATTORNEY GENERAL			
1	DEPARTMENTAL SUPPORT SERVICES			
	To provide funding required for an inquiry conducted by Justice Brennan	O.C. 182/82	\$ 300,000	\$ 213,941
	TOTAL VOTE 1		300,000	213,941
2	COURT SERVICES			
	To provide additional funds required for the continued development of a major computer project and for unanticipated costs of fees as a result of a higher incidence of litigations and trials	O.C. 147/82	1,473,000	1,068,257
	TOTAL VOTE 2		1,473,000	1,068,257
3	LEGAL SERVICES			
	To provide funds required for professional fees and pay unanticipated legal services to Provincial departments and the judiciary	O.C. 109/82	490,700	428,585
	TOTAL VOTE 3		490,700	428,585
4	SUPPORT FOR LEGAL AID			
	To provide additional funds required to provide legal aid services through the Law Society of Alberta	O.C. 110/82	399,000	399,000
	TOTAL VOTE 4		399,000	399,000
			\$ 2,662,700	\$ 2,109,783
	CONSUMER AND CORPORATE AFFAIRS			
4	REGULATION OF SECURITIES MARKETS			
	To provide funds required to fund the Abacus Cities investigation during the 1981-82 fiscal year. The accounting and legal firms retained by the Alberta Securities Commission require these funds during the report preparation stage	O.C. 30/82	\$ 800,000	\$ 372,213
	To provide funds for a lump sum grant to the City of Lethbridge for its assumption of ownership and obligations of Archmount Memorial Gardens Cemetery at Lethbridge	O.C. 31/82	300,000	300,000
	TOTAL VOTE 4		1,100,000	672,213
			\$ 1,100,000	\$ 672,213

<u>Vote No.</u>	<u>Department/Programme</u>	<u>Special Warrant No.</u>	<u>Amount Authorized</u>	<u>Amount Expended</u>
	CULTURE			
1	DEPARTMENTAL SUPPORT SERVICES			
	To provide funds for the design and purchase of medals and pins for the order of excellence component of the citizen recognition programme	O.C. 229/82	\$ 30,121	\$ 30,121
	TOTAL VOTE 1		<u>30,121</u>	<u>30,121</u>
2	CULTURAL DEVELOPMENT			
	To provide funds to enable the Alberta Foundation for the Performing Arts to administer a deficit reduction programme for professional performing arts organizations with provisions for project grants to non-deficit organizations	O.C. 673/81	465,000	465,000
	To provide funds required for the visual arts, for the performing arts and for the performing arts-touring/community arts grant programmes	O.C. 189/82	648,601	537,779
	TOTAL VOTE 2		<u>1,113,601</u>	<u>1,002,779</u>
4	INTERNATIONAL ASSISTANCE			
	To provide additional funds in order to match the amount raised last year in Alberta by international aid agencies	O.C. 112/82	2,200,000	2,199,820
	TOTAL VOTE 4		<u>2,200,000</u>	<u>2,199,820</u>
			<u>\$ 3,343,722</u>	<u>\$ 3,232,720</u>
	ECONOMIC DEVELOPMENT			
1	ECONOMIC DEVELOPMENT AND INTERNATIONAL TRADE			
	To provide funds required for the implementation of the motion picture development programme	O.C. 927/81	\$ 171,000	\$ 171,000
	To provide financial assistance to Medic Expositions of Canada Inc. for the purpose of organizing a medical conference and trade show	O.C. 928/81	117,000	109,244
	To provide funds required to encourage and support Alberta companies in the development of domestic and export markets for Alberta goods and services through organizing trade shows, exhibitions and sales missions. Funding is also needed for a permanent financial support position resulting from increased trade activity	O.C. 1247/81	815,000	620,344
	To provide additional funding required for the product development programme to encourage private industry to develop new products and improve existing products	O.C. 2/82	250,000	4,910
	TOTAL VOTE 1		<u>1,353,000</u>	<u>905,498</u>

Statement No. 25.3 (cont'd)

<u>Vote No.</u>	<u>Department/Programme</u>	<u>Special Warrant No.</u>	<u>Amount Authorized</u>	<u>Amount Expended</u>
	ECONOMIC DEVELOPMENT (cont'd)			
2	FINANCING — ECONOMIC DEVELOPMENT PROJECTS			
	To provide financing for the construction of the Prince Rupert grain terminal project through the purchase of participating debentures from Ridley Grain Limited	O.C. 887/81	\$ 14,000,000	\$ 10,737,235
	To provide funds required for the Lethbridge railway relocation project to cover Provincial share of costs associated with the development and sale of land	O.C. 193/82	60,000	45,000
	To provide financing to ChembioMed Ltd. for the purpose of commercializing patent discoveries in the field of blood technology	O.C. 233/82	200,000	200,000
			14,260,000	10,982,235
	Less: capitalized as voted non-budgetary disbursements		(14,200,000)	(10,937,235)
	TOTAL VOTE 2		60,000	45,000
			<u>\$ 1,413,000</u>	<u>\$ 950,498</u>
	EDUCATION			
1	DEPARTMENTAL SUPPORT SERVICES			
	To provide funds required for an increased level of activity for minister's committees and the communications branch and a grant to the Mountain Standard Time Magazine	O.C. 188/82	\$ 180,000	\$ 126,138
	TOTAL VOTE 1		180,000	126,138
2	FINANCIAL ASSISTANCE TO SCHOOLS			
	To provide funds required for programme unit grants to cover unanticipated number of handicapped pupils served, and to cover unanticipated growth in resident pupils claimed for supplementary requisition equalization grants	O.C. 187/82	4,157,000	4,145,389
	TOTAL VOTE 2		4,157,000	4,145,389
			<u>\$ 4,337,000</u>	<u>\$ 4,271,527</u>
	ENERGY AND NATURAL RESOURCES			
1	DEPARTMENTAL SUPPORT SERVICES			
	To provide funds to finance projects under the terms of the Alberta/Canada agreement on the Energy Resources Research Fund	O.C. 716/81	\$ 21,563,559	\$ 9,235,691
	To provide additional funding for the main accounts receivable system	O.C. 884/81	1,056,000	1,056,000
	To provide funds required for the reorganization and strengthening of the department's finance and administration function	O.C. 885/81	661,500	482,880
	TOTAL VOTE 1		23,281,059	10,774,571
3	MINERALS MANAGEMENT			
	To provide funds required to extend the geophysical incentive programme to March 31, 1982	O.C. 886/81	10,500,000	10,031,151
	TOTAL VOTE 3		10,500,000	10,031,151

<u>Vote No.</u>	<u>Department/Programme</u>	<u>Special Warrant No.</u>	<u>Amount Authorized</u>	<u>Amount Expended</u>
	ENERGY AND NATURAL RESOURCES (cont'd)			
4	FOREST RESOURCES MANAGEMENT			
	To provide additional funding for forest protection operations	O.C. 672/81	\$ 14,500,000	\$ 14,199,439
	To provide additional funding for fire fighting operations	O.C. 957/81	32,425,000	31,919,561
	To provide funds required for forest protection operations for late fall fire fighting costs exceeding original estimates	O.C. 1/82	14,230,000	13,153,450
	To provide funds for the timber salvage incentive programme set up to offer incentives to lumber mills to salvage timber destroyed and damaged by forest fires and the pine bark beetle	O.C. 32/82	10,000,000	5,532,014
	To provide immediate enrichment to the forest fire detection and suppression infrastructure in anticipation of continued drought conditions and continued high fire hazards in 1982	O.C. 34/82	2,180,000	72,321
	TOTAL VOTE 4		<u>73,335,000</u>	<u>64,876,785</u>
6	FISH AND WILDLIFE CONSERVATION			
	To provide funds for establishing a support price for cutter grade whitefish during the 1981-82 season at lakes declared open to commercial fishing by fishing order #F023/81 dated October 8, 1981	O.C. 113/82	125,000	30,794
	TOTAL VOTE 6		<u>125,000</u>	<u>30,794</u>
7	OIL SANDS EQUITY MANAGEMENT			
	To provide funds to meet Alberta's commitments as lessee for exploration and development programme on 6 oil sands leases as provided for in the agreement approved under O.C. 992/81 and to provide funds to reimburse the Alberta Heritage Savings Trust Fund for previous expenditures relating to these 6 oil sands leases	O.C. 35/82	400,000	356,655
	TOTAL VOTE 7		<u>400,000</u>	<u>356,655</u>
12	PETROLEUM INCENTIVES			
	To provide funds required for the administration of the Alberta petroleum incentives programme	O.C. 33/82	3,122,600	1,705,544
	TOTAL VOTE 12		<u>3,122,600</u>	<u>1,705,544</u>
			<u>\$110,763,659</u>	<u>\$ 87,775,500</u>
	ENVIRONMENT			
2	POLLUTION PREVENTION AND CONTROL			
	To provide funds required to cover unanticipated demand for financial assistance for projects eligible under the Alberta municipal water supply and sewage treatment programme	O.C. 670/81	\$ 24,895,000	\$ 23,779,811
	To provide additional funds for the regional water and sewer programme	O.C. 671/81	23,286,000	11,636,178
	TOTAL VOTE 2		<u>48,181,000</u>	<u>35,415,989</u>

Statement No. 25.3 (cont'd)

<u>Vote No.</u>	<u>Department/Programme</u>	<u>Special Warrant No.</u>	<u>Amount Authorized</u>	<u>Amount Expended</u>
	ENVIRONMENT (cont'd)			
4	WATER RESOURCES MANAGEMENT			
	To provide funds required for annual payment to the Peigan Indian Band for rights-of-way associated with a water diversion and conveyance system	O.C. 756/81	\$ 300,000	\$ 300,000
	To provide additional funds for the Dickson Dam to cover completion of work not completed and budgeted in 1980-81 and for changes in design	O.C. 922/81	10,000,000	10,000,000
	To provide additional funds to cover completion of work to be carried out in 1981-82 for the Dickson Dam	O.C. 146/82	11,000,000	10,959,540
	TOTAL VOTE 4		<u>21,300,000</u>	<u>21,259,540</u>
6	LAND ASSEMBLY			
	To provide additional funds for the purchase of lands within the Edmonton and Calgary restricted development areas	O.C. 883/81	5,000,000	4,475,000
	To provide additional funds for the purchase of lands within the Edmonton restricted development area	O.C. 923/81	3,000,000	2,822,200
	TOTAL VOTE 6		<u>8,000,000</u>	<u>7,297,200</u>
			<u>\$ 77,481,000</u>	<u>\$ 63,972,729</u>
	EXECUTIVE COUNCIL			
2	OCCUPATIONAL HEALTH AND SAFETY			
	To provide funds to expand public and community first aid training, cardiopulmonary resuscitation training, patient care in the home, youth training and brigade recruitment as a grant to St. John Ambulance	O.C. 807/81	\$ 200,000	\$ 72,759
	TOTAL VOTE 2		<u>200,000</u>	<u>72,759</u>
4	SUPPORT TO NATIVE ORGANIZATIONS			
	To provide funds for Provincial share of the capitalization of the Native Venture Capital Corporation	O.C. 674/81	500,500	—
	TOTAL VOTE 4		<u>500,500</u>	<u>—</u>
5	PERSONNEL ADMINISTRATION			
	To provide funds required for additional manpower and for career recruitment advertising	O.C. 241/82	405,000	306,202
	TOTAL VOTE 5		<u>405,000</u>	<u>306,202</u>
6	NATURAL SCIENCES AND ENGINEERING RESEARCH			
	To provide funds for conceptual design of the Medical Accelerator Research Institute of Alberta (MARIA) and for an evaluation of the MARIA proposal by a review committee	O.C. 926/81	500,000	500,000
	TOTAL VOTE 6		<u>500,000</u>	<u>500,000</u>

<u>Vote No.</u>	<u>Department/Programme</u>	<u>Special Warrant No.</u>	<u>Amount Authorized</u>	<u>Amount Expended</u>
	EXECUTIVE COUNCIL (cont'd)			
10	DISASTER PREPAREDNESS AND EMERGENCY RESPONSE			
	To provide funds required to implement the transportation of dangerous goods control programme	O.C. 154/82	\$ 27,700	\$ 26,830
	To provide additional funds required to carry out the assistance programme in respect to losses and damages resulting from flooding within the Province and the Swan Hills' fire	O.C. 153/82	1,075,450	1,060,026
	TOTAL VOTE 10		1,103,150	1,086,856
			<u>\$ 2,708,650</u>	<u>\$ 1,965,817</u>
	FEDERAL AND INTERGOVERNMENTAL AFFAIRS			
1	INTERGOVERNMENTAL COORDINATION AND RESEARCH			
	To provide funds for Alberta's share of the health, manpower training study and to cover expenses incurred with respect to the constitution	O.C. 152/82	\$ 230,000	\$ 228,305
	TOTAL VOTE 1		230,000	228,305
			<u>\$ 230,000</u>	<u>\$ 228,305</u>
	GOVERNMENT SERVICES			
2	BUILDING OPERATIONS AND MAINTENANCE			
	To provide funds required for upgrading of government buildings where asbestos insulation was present	O.C. 190/82	\$ 1,288,000	\$ 1,283,500
	To provide funds required for utility cost increases arising from new space requirements, and rate increases	O.C. 230/82	3,239,000	2,942,214
	TOTAL VOTE 2		4,527,000	4,225,714
			<u>4,527,000</u>	<u>4,225,714</u>
3	GOVERNMENT TRANSPORTATION			
	To provide funds required due to a significant increase in the utilization of aircraft for forest fire suppression activities	O.C. 192/82	635,000	597,522
	TOTAL VOTE 3		635,000	597,522
			<u>635,000</u>	<u>597,522</u>
4	SUPPLY			
	To provide funding for the management of the analysis and procurement function relative to electronic data processing equipment and services	O.C. 859/81	108,830	48,049
	TOTAL VOTE 4		108,830	48,049
			<u>108,830</u>	<u>48,049</u>
5	PUBLIC AFFAIRS			
	To provide funds for the Alberta pavilions at "Man and His World" in Montreal and the "Canadian National Exhibition" in Toronto	O.C. 191/82	761,000	761,000
	TOTAL VOTE 5		761,000	761,000
			<u>\$ 6,031,830</u>	<u>\$ 5,632,285</u>
	HOSPITALS AND MEDICAL CARE			
1	DEPARTMENTAL SUPPORT SERVICES			
	To provide funds to cover expenditure for nursing home review panel established by O.C. 371/81 and to cover unanticipated communications costs	O.C. 240/82	\$ 378,000	\$ 378,000
	TOTAL VOTE 1		378,000	378,000
			<u>378,000</u>	<u>378,000</u>

Statement No. 25.3 (cont'd)

Vote No.	Department/Programme	Special Warrant No.	Amount Authorized	Amount Expended
	HOSPITALS AND MEDICAL CARE (cont'd)			
3	FINANCIAL ASSISTANCE FOR ACTIVE CARE			
	To provide additional funds for the impact of 1980-81 manpower contract settlements in active care hospitals	O.C. 194/82	\$ 11,438,351	\$ 11,338,923
	To provide additional funds for the impact of 1980-81 manpower contract settlements in active care hospitals	O.C. 195/82	3,919,079	3,919,079
	To provide additional funds required to enable payment to active treatment hospitals resulting from budget appeals in 1981-82	O.C. 234/82	27,266,317	26,006,758
	To provide funds to enable payment of active care hospitals operating deficits for the fiscal year ended March 31, 1981	O.C. 235/82	13,444,007	9,839,493
	To provide additional funds required to enable payment to active treatment hospitals resulting from budget appeals in 1981-82	O.C. 236/82	10,585,644	9,662,444
	To provide funds to enable payment of active care hospitals operating deficits for the fiscal year ended March 31, 1981	O.C. 237/82	6,845,008	6,238,431
	TOTAL VOTE 3		<u>73,498,406</u>	<u>67,005,128</u>
4	FINANCIAL ASSISTANCE FOR LONG TERM CHRONIC CARE			
	To provide additional funds for the impact of 1980-81 manpower contract settlements in auxiliary care hospitals	O.C. 196/82	3,241,390	3,241,390
	To provide funds to enable payment of auxiliary care hospitals deficits for the fiscal year ended March 31, 1981	O.C. 238/82	3,268,747	3,230,220
	To provide funds required for the impact of increased 1981-82 per diem rates negotiated for contract hospitals	O.C. 239/82	760,300	747,285
	TOTAL VOTE 4		<u>7,270,437</u>	<u>7,218,895</u>
			<u>\$ 81,146,843</u>	<u>\$ 74,602,023</u>
	HOUSING AND PUBLIC WORKS			
7	MORTGAGE ASSISTANCE			
	To provide funds required to cover increased volume of lending activity and resulting increased subsidies of Alberta Home Mortgage Corporation due to higher interest rates	O.C. 181/82	\$ 9,700,000	\$ 9,700,000
	TOTAL VOTE 7		<u>9,700,000</u>	<u>9,700,000</u>
			<u>\$ 9,700,000</u>	<u>\$ 9,700,000</u>
	LABOUR			
4	INDUSTRIAL RELATIONS ADJUDICATION AND REGULATION			
	To provide funds required for costs incurred by the Labour Relations Board	O.C. 243/82	\$ 25,000	\$ —
	TOTAL VOTE 4		<u>25,000</u>	<u>—</u>
			<u>\$ 25,000</u>	<u>\$ —</u>

<u>Vote No</u>	<u>Department/Programme</u>	<u>Special Warrant No.</u>	<u>Amount Authorized</u>	<u>Amount Expended</u>
	MUNICIPAL AFFAIRS			
2	FINANCIAL SUPPORT FOR MUNICIPAL PROGRAMMES			
	To provide additional, extra-ordinary unconditional assistance to the Towns of Cold Lake, Grand Centre and Bonnyville	O.C. 925/81	\$ 242,180	\$ 242,180
	To provide funds required for higher than expected subsidization of interest costs under the municipal debenture interest rebate programme	O.C. 232/82	200,000	200,000
	TOTAL VOTE 2		<u>442,180</u>	<u>442,180</u>
3	ALBERTA PROPERTY TAX REDUCTION PLAN — REBATES TO INDIVIDUALS			
	To provide funds required to complete payment of senior citizens renter assistance grants and homeowners refund claims for the years 1980-81 and 1981-82	O.C. 231/82	875,000	—
	TOTAL VOTE 3		<u>875,000</u>	<u>—</u>
			<u>\$ 1,317,180</u>	<u>\$ 442,180</u>
	RECREATION AND PARKS			
2	RECREATION DEVELOPMENT			
	To provide funds required for a grant to the City of Calgary to assist in the construction of a major coliseum in Calgary	O.C. 677/81	\$ 10,000,000	\$ 10,000,000
	To provide funds required for a grant for operational costs of the World Student Games to be held in Edmonton	O.C. 808/81	3,100,000	3,100,000
	To provide grants to 10 municipalities for the development of recreation areas	O.C. 860/81	1,000,000	1,000,000
	To provide a special grant for the development of a ski facility at Cold Lake	O.C. 861/81	500,000	500,000
	To provide funds required to purchase from Calgary Olympic Development Association engineering plans and designs for winter olympic sport facilities	O.C. 862/81	300,000	296,522
	To provide grants for operations and capital costs for the 1983 Western Canada Summer Games	O.C. 930/81	2,062,500	2,017,842
	To provide funds required for the payment of grants under Alberta regulation 303/76. Insufficient funds were provided in the estimates for applications received	O.C. 37/82	21,000,000	20,986,680
	To provide funds required for a grant to the City of Calgary to assist in the construction of a major coliseum in Calgary	O.C. 38/82	12,000,000	12,000,000
	To provide a special grant for the development of a ski facility at Cold Lake	O.C. 156/82	500,000	500,000
	To provide funds required for the payment of a grant to the Commonwealth Games Association of Canada to assist the Canadian team with expenses for preparation and participation in the 1982 Commonwealth Games	O.C. 157/82	100,000	93,925
	To provide a grant to the Goldeye Foundation to assist in capital development of Goldeye Camp	O.C. 199/82	250,000	238,168
	To provide funds required for the fiscal year 1981-82 for the payment of grants re: larger number of applications received	O.C. 242/82	828,000	680,038
	TOTAL VOTE 2		<u>51,640,500</u>	<u>51,413,175</u>

Statement No. 25.3 (cont'd)

Vote No	Department/Programme	Special Warrant No.	Amount Authorized	Amount Expended
RECREATION AND PARKS (cont'd)				
3	PROVINCIAL PARKS			
	To provide funds required for the operation of the Strathcona Science Park ski facility	O.C. 39/82	\$ 159,928	\$ 36,796
	TOTAL VOTE 3		<u>159,928</u>	<u>36,796</u>
			<u>\$ 51,800,428</u>	<u>\$ 51,449,971</u>
SOCIAL SERVICES AND COMMUNITY HEALTH				
2	SOCIAL ALLOWANCE			
	To provide funds required to cover projected 1981-82 deficits resulting from increased single parent and physically handicapped caseloads and increase in transient costs; November, 1981 food and clothing increases and January, 1982 shelter increases	O.C. 142/82	\$ 10,100,000	\$ 6,112,462
	TOTAL VOTE 2		<u>10,100,000</u>	<u>6,112,462</u>
3	CHILD WELFARE SERVICES			
	To provide funds required for increased expenditures for services required by children in the care of the Province	O.C. 143/82	5,703,000	5,213,057
	TOTAL VOTE 3		<u>5,703,000</u>	<u>5,213,057</u>
7	SERVICES FOR THE HANDICAPPED			
	To provide for increased cost of materials, salaries and supplies for V.S. Services contract	O.C. 144/82	860,000	—
	TOTAL VOTE 7		<u>860,000</u>	<u>—</u>
8	TREATMENT OF MENTAL ILLNESS			
	To provide additional funds to cover projected deficit in hiring psychiatric doctors under the new sessional payment system	O.C. 145/82	600,000	—
	TOTAL VOTE 8		<u>600,000</u>	<u>—</u>
9	GENERAL HEALTH SERVICES			
	To provide funds required for the Alberta aids to daily living and extended health benefits programme	O.C. 108/82	6,800,000	5,040,137
	TOTAL VOTE 9		<u>6,800,000</u>	<u>5,040,137</u>
			<u>\$ 24,063,000</u>	<u>\$ 16,365,656</u>
SOLICITOR GENERAL				
2	CORRECTIONAL SERVICES			
	To provide funds required to support unanticipated increase in numbers of inmates	O.C. 184/82	\$ 1,150,000	\$ 1,075,525
	TOTAL VOTE 2		<u>1,150,000</u>	<u>1,075,525</u>
3	LAW ENFORCEMENT			
	To provide funds required to offset additional costs arising from the new federal-provincial Royal Canadian Mounted Police services contract	O.C. 183/82	1,440,000	1,440,000
	TOTAL VOTE 3		<u>1,440,000</u>	<u>1,440,000</u>
			<u>\$ 2,590,000</u>	<u>\$ 2,515,525</u>

Vote No.	Department/Programme	Special Warrant No.	Amount Authorized	Amount Expended
TOURISM AND SMALL BUSINESS				
2	DEVELOPMENT OF TOURISM AND SMALL BUSINESS			
	To provide funding required for communications north assistance programme for 1981-82 fiscal year	O.C. 223/82	\$ 55,000	\$ 44,307
	TOTAL VOTE 2		55,000	44,307
			<u>\$ 55,000</u>	<u>\$ 44,307</u>
TRANSPORTATION				
2	CONSTRUCTION AND MAINTENANCE OF HIGHWAYS			
	To provide additional funds required for the expansion of the primary highway programme and the extension of the economic stabilization and the winter works programme	O.C. 151/82	\$ 34,480,000	\$ 32,850,000
	To provide funds required to complete the winter works programme	O.C. 227/82	8,555,000	7,229,402
	To provide additional funds required for winter maintenance expenditures on primary and secondary highways and repairs to Elk Point bridge	O.C. 228/82	4,508,000	3,086,512
	TOTAL VOTE 2		47,543,000	43,165,914
			<u>\$ 47,543,000</u>	<u>\$ 43,165,914</u>
TREASURY				
4	FINANCIAL MANAGEMENT, PLANNING AND CENTRAL SERVICES			
	To provide additional cost of workers' compensation on behalf of Alberta Government employees as a result of rate increases	O.C. 149/82	\$ 900,000	\$ 900,000
	To provide for volume, salary and cost of living increases associated with the long term disability programme	O.C. 148/82	1,400,000	1,024,821
	TOTAL VOTE 4		2,300,000	1,924,821
			<u>2,300,000</u>	<u>1,924,821</u>
5	PUBLIC DEBT SERVICE			
	To provide for higher overdraft interest and debenture interest expenditures resulting from unforeseen increases in interest, and other rates, and authority for a charge to the 1981-82 spending authority resulting from the application of section 32 of the Financial Administration Act in respect of charges in excess of the authorized 1980-81 appropriation for the Department of Regional Economic Expansion loan interest	O.C. 150/82	435,389	432,578
	TOTAL VOTE 5		435,389	432,578
			<u>\$ 2,735,389</u>	<u>\$ 2,357,399</u>
UTILITIES AND TELEPHONES				
1	DEPARTMENTAL SUPPORT SERVICES			
	To provide funds required for advisory services in energy planning studies (Electric Energy Marketing Agency)	O.C. 36/82	\$ 55,000	\$ 39,792
	TOTAL VOTE 1		55,000	39,792
			<u>\$ 55,000</u>	<u>\$ 39,792</u>
	GRAND TOTAL		<u>\$621,125,062</u>	<u>\$556,300,838</u>

STATEMENT OF BORROWINGS MADE UNDER SECTION 61(1)
OF THE FINANCIAL ADMINISTRATION ACT
FOR THE YEAR ENDED MARCH 31, 1982

Statement No. 25.4

No borrowings were made under Section 61(1) during the year ended March 31, 1982

STATEMENT OF THE AMOUNT OF DEBT OF THE CROWN
OUTSTANDING AT MARCH 31, 1982 FOR WHICH
GOVERNMENT SECURITIES HAVE BEEN PLEDGED UNDER
PART 6 OF THE FINANCIAL ADMINISTRATION ACT

No Government Securities have been pledged under this Part.

**STATEMENT OF GUARANTEES AND INDEMNITIES
GIVEN BY THE CROWN AND PROVINCIAL CORPORATIONS
FOR THE YEAR ENDED MARCH 31, 1982**

The following statement has been prepared pursuant to section 76 of the Financial Administration Act. The statement summarizes the amounts of all guarantees and indemnities given by the Crown and Provincial corporations during the fiscal year, the amounts paid as a result of liability under guarantees, and the amounts recovered on debts owing as a result of payments under guarantees.

Programme/Borrower	Amount Guaranteed	Payments	Recoveries
CROWN GUARANTEES			
Agriculture			
Cow-calf Producers' Advance Regulations	\$ —	\$ —	\$ 173,836
Feeder associations	—	—	40,195
Irrigation districts	4,400,808	—	—
Agricultural societies	585,000	35,080	63,805
Alberta Livestock Loan Guarantee Regulations	—	13,142	2,674
Alberta Interim Assistance Loan Guarantee Regulations	—	—	2,651
Judgement debts	—	—	193,410
Agricultural development loans	—	—	125,119
	<u>4,985,808</u>	<u>48,222</u>	<u>601,690</u>
Advanced Education and Manpower			
Student loans	14,381,741	1,087,605	1,092,594
Consumer and Corporate Affairs			
Co-operative marketing associations	—	—	1,198
Utilities and Telephones			
Rural utilities loans	2,865,145	519,268	50,084
Guaranteed Debenture Debt			
Alberta Municipal Financing Corporation	954,844,000	—	—
Alberta Government Telephones Commission	480,000,000	—	—
Alberta Home Mortgage Corporation	800,000,000	—	—
Alberta Housing Corporation	204,000,000	—	—
	<u>2,438,844,000</u>	<u>—</u>	<u>—</u>
Other Guarantees			
Alberta Home Mortgage Corporation			
— bank loans	11,927,336	—	—
Alberta Housing Corporation			
— mortgages	7,933,187	—	—
AEC Power Limited			
— bank loans	7,288,578	—	—
	<u>27,149,101</u>	<u>—</u>	<u>—</u>
Total — Crown guarantees	<u>2,488,225,795</u>	<u>1,655,095</u>	<u>1,745,566</u>
PROVINCIAL CORPORATION GUARANTEES			
Alberta Agricultural Development Corporation	9,313,500	5,299,200	565,579
Alberta Opportunity Company	375,000	144,178	600
Total — Provincial corporation guarantees	<u>9,688,500</u>	<u>5,443,378</u>	<u>566,179</u>
Grand Total	<u>\$2,497,914,295</u>	<u>\$7,098,473</u>	<u>\$2,311,745</u>

MUNICIPAL LAND LOANS ACT
FINANCIAL STATEMENT
MARCH 31, 1982

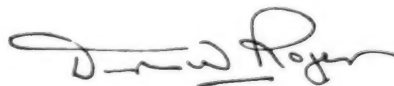
Auditor's Report
Statement of Loans
Note to the Statement of Loans

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the statement of loans of the Municipal Land Loans Act as at March 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this statement presents the position of the loans as at March 31, 1982.



Edmonton, Alberta
September 21, 1982

C.A.
Auditor General

SUPPLEMENTARY INFORMATION

Statement No. 25.7 (cont'd)

MUNICIPAL LAND LOANS ACT
STATEMENT OF LOANS
MARCH 31, 1982

Borrower	Interest Rate	Authorized and Loaned	Repayments	Outstanding Principal March 31, 1982	Earnings for the year ended March 31, 1982
Calgary	6 %	\$ 570,500	\$ 325,918	\$ 244,582	\$ 15,998
Calgary	7	367,625	202,220	165,405	12,776
Calgary	7	99,200	54,567	44,633	3,498
Calgary	7½	411,850	197,871	213,979	16,402
Calgary	7½	19,000	9,128	9,872	763
Calgary	7½	170,000	81,676	88,324	6,946
Calgary	7½	34,000	16,335	17,665	1,401
Calgary	7½	352,650	169,429	183,221	15,014
Calgary	7½	105,600	44,927	60,673	4,567
Calgary	7½	18,000	7,658	10,342	787
Calgary	7½	60,000	25,527	34,473	2,643
Calgary	7¾	1,046,163	386,020	660,142	54,683
Calgary	7¾	264,515	97,603	166,912	13,867
Calgary	7¾	278,560	89,585	188,976	14,962
Calgary	7¾	904,800	290,982	613,818	49,627
Calgary	7¾	512,000	164,658	347,342	28,155
Calgary	7¾	1,581,850	508,721	1,073,129	88,110
Calgary	7¾	662,700	213,123	449,577	37,007
Calgary	7¾	1,021,400	283,559	737,841	58,394
Calgary	7¾	848,300	235,504	612,796	49,057
Calgary	7¾	441,300	122,513	318,787	25,986
Calgary	7¾	660,700	156,455	504,245	39,160
Calgary	12	8,949,000	263,307	8,685,693	1,054,107
Edmonton	7	1,788,618	983,870	804,748	62,466
Edmonton	7	369,570	203,290	166,280	13,033
Edmonton	7½	934,380	448,918	485,462	38,658
Edmonton	7½	1,639,000	787,449	851,551	70,346
Edmonton	7¾	2,363,691	760,160	1,603,531	128,638
Lloydminster	8	33,805	6,593	27,212	2,264
		<u>\$26,508,777</u>	<u>\$7,137,566</u>	<u>\$19,371,211</u>	<u>\$1,909,315</u>

All loans were made for the acquisition of land required for controlled streets, urban renewal schemes or rehabilitation programs. The loans have a term of twenty years and are repayable by equal instalments of principal and interest. At March 31, 1982 no instalments were in arrears.

MUNICIPAL LAND LOANS ACT
NOTE TO THE STATEMENT OF LOANS
MARCH 31, 1982

Note 1 Authority

Loans to municipalities are made under the authority of the Municipal Land Loans Act, Chapter M-27, Revised Statutes of Alberta 1980.

ALBERTA LEGISLATURE
OFFICE OF THE AUDITOR GENERAL
FINANCIAL STATEMENT
FOR THE YEAR ENDED
MARCH 31, 1982

Auditors' Report
Statement of Revenue and Expenditure
Notes to the Financial Statement

AUDITORS' REPORT

To the Chairman,
Select Standing Committee of the
Legislative Assembly on Legislative Offices

We have examined the statement of revenue and expenditure of the Office of the Auditor General for the year ended March 31, 1982. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, this financial statement presents fairly the revenue and expenditure of the Office for the year ended March 31, 1982 in accordance with the disclosed basis of accounting described in Note 2 to the financial statement on a basis consistent with that of the preceding year.

Edmonton, Alberta,
August 25, 1982

Sae, Zimmel, Stewart & Co.
Chartered Accountants

Statement No. 25.8 (cont'd)

ALBERTA LEGISLATURE
OFFICE OF THE AUDITOR GENERAL
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
REVENUE		
Audit fees	\$1,194,096	\$ 927,250
Miscellaneous	16,863	21,321
	<u>1,210,959</u>	<u>948,571</u>
EXPENDITURE		
Salaries and wages	4,899,949	4,104,626
Professional services	1,114,165	821,422
Employee benefits	518,116	109,641
Travel expenses	202,609	242,189
Data processing and services	174,390	130,707
Allowances and supplementary benefits	68,867	43,118
Materials and supplies	64,226	60,403
Grant to the Canadian Comprehensive Auditing Foundation	45,317	35,000
Repairs and maintenance	23,183	18,525
Rentals	22,003	20,442
Equipment purchases	10,883	46,551
Freight and postage	4,842	2,792
Hospitality	3,786	2,835
Telephone and communications	2,069	1,286
Grant to University of Alberta		
Faculty of Business Administration and Commerce	1,500	—
Staff seminar	—	1,971
	<u>7,155,905</u>	<u>5,641,508</u>
EXCESS OF EXPENDITURE OVER REVENUE FOR THE YEAR	<u>\$5,944,946</u>	<u>\$4,692,937</u>

The accompanying notes are part
of this financial statement.

ALBERTA LEGISLATURE
OFFICE OF THE AUDITOR GENERAL
NOTES TO THE FINANCIAL STATEMENT
MARCH 31, 1982

Note 1 Authority

The Office of the Auditor General operates under the authority of the Auditor General Act, Chapter A-49, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

This financial statement has been prepared in accordance with generally accepted accounting principles except that purchases of equipment are charged to expenditure in the year of purchase.

The operations of the Office of the Auditor General are financed from the General Revenue Fund of the Province and accordingly all receipts have been credited to the General Revenue Fund and all payments have been made therefrom. As the financial transactions of the Office of the Auditor General are a part of the General Revenue Fund it is not considered meaningful to present a separate balance sheet.

The Office of the Auditor General is not charged with the costs relating to accommodation, furniture and fixtures and certain administrative services. These costs are reflected in the programmes of the supplying departments.

Note 3 Audit Fees

The Office of the Auditor General does not operate on a cost recovery basis. However, in accordance with section 14 of the Auditor General Act, fees are charged for professional services rendered on a basis approved by the Select Standing Committee of the Legislative Assembly on Legislative Offices.

Note 4 Approval of Financial Statement

This financial statement was approved by management on August 25, 1982.

STATEMENT OF CASH PAYMENTS OF NET LOTTERY PROCEEDS
MADE ON BEHALF OF THE PROVINCE OF ALBERTA
FOR THE YEAR ENDED MARCH 31, 1982

Auditor's Report
Statement of Cash Payments of Net Lottery Proceeds Made
on Behalf of the Province of Alberta
Note to the Financial Statement

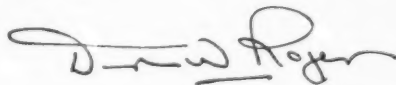
AUDITOR'S REPORT

To the Minister of Culture

I have examined the Statement of Cash Payments of Net Lottery Proceeds Made on Behalf of the Province of Alberta for the year ended March 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents the cash payments of net lottery proceeds made on behalf of the Province of Alberta for the year ended March 31, 1982 on a basis consistent with that of the preceding year.

Edmonton, Alberta
October 5, 1982



C.A.
Auditor General

**STATEMENT OF CASH PAYMENTS OF NET LOTTERY PROCEEDS
MADE ON BEHALF OF THE PROVINCE OF ALBERTA
FOR THE YEAR ENDED MARCH 31, 1982**

	<u>1982</u>	<u>1981</u>
Western Express and Provincial Lottery Proceeds:		
Edmonton Exhibition Association Ltd.	\$ 2,968,333	\$ 3,127,500
Calgary Exhibition and Stampede Ltd.	2,968,333	3,127,500
Recreation, Parks and Wildlife Foundation	1,171,875	1,279,875
Alberta Games Council	549,075	577,825
Alberta Cultural Heritage Foundation	488,125	519,375
Alberta Foundation for the Performing Arts	488,125	519,375
Alberta Art Foundation	390,500	415,500
Alberta Historical Resources Foundation	390,500	415,500
Sport Alberta	117,150	124,650
New Western Film and Television Foundation	97,625	103,875
Alberta Advisory Board on Recreation for the Disabled	97,250	70,500
Alberta Recreation and Parks Association	58,575	62,325
Alberta Schools Athletic Association	58,575	62,325
Canadian Bandmasters' Association	48,812	51,937
Alberta Choral Federation	48,813	51,937
XI Commonwealth Games, Canada, (1978) Foundation	—	925,000
Super Loto Proceeds:		
Government of Canada	2,955,176	2,267,689
Edmonton Exhibition Association Ltd.	2,341,066	406,137
	<u>\$15,237,908</u>	<u>\$14,108,825</u>

The accompanying note is part
of this financial statement.

**NOTE TO THE STATEMENT OF CASH PAYMENTS OF NET LOTTERY
PROCEEDS MADE ON BEHALF OF THE PROVINCE OF ALBERTA
FOR THE YEAR ENDED MARCH 31, 1982**

Note 1 Authority

Proceeds of the Western Express and Provincial Lotteries are distributed by Western Canada Lottery Alberta Division in accordance with the provisions of a license issued under the Interprovincial Lottery Act, Chapter I-8, Revised Statutes of Alberta 1980.

Proceeds of the Super Loto are distributed by the Western Canada Lottery Foundation to retire commitments made under an agreement between the Province of Alberta and the Government of Canada pursuant to the Interprovincial Lottery Act, Chapter I-8, Revised Statutes of Alberta 1980.

